

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON 2021 TAX RATE

A tax rate of \$.4228 per \$100 valuation has been proposed by the governing body of WILSON COUNTY.

PROPOSED TAX RATE	\$ <u>.4228</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.4280</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.4497</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for WILSON COUNTY from the same properties in both the 2020 tax year and the 2021 tax year.

(current tax year)
(name of taxing unit)
(preceding tax year)
(current tax year)

The voter-approval rate is the highest tax rate that WILSON COUNTY may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that WILSON COUNTY is not proposing to increase property taxes for the 2021 tax year.

(current tax year)

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 13, 2021 AT 9:00 A.M. at WILSON COUNTY COURTHOUSE, 1420 3RD STREET, FLORESVILLE, TX 78114.

(date and time)
(meeting place)

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, WILSON COUNTY is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the COMMISSIONER'S COURT of WILSON COUNTY at their offices or by attending the public meeting mentioned above.

(name of governing body)
(name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Gary Martin, Pct. 1, Paul Pfeil, Pct. 2, Jeffery Pierdolla, Pct. 3, Larry Wiley, Pct. 4, Richard L. Jackson, County Judge

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by WILSON COUNTY last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by WILSON COUNTY this year.
(name of taxing unit)

	2020	2021	Change
Total Tax Rate (Per \$100 of value)	0.4851	0.4228	Decrease of 0.0623
Average Homestead Taxable Value	\$200,071	\$218,776	Increase of \$18,705 or 9.35%
Tax on Average Homestead	\$971	\$925	Decrease of -\$46
Total Tax Levy on All Properties	\$15,364,886	\$15,899,629	Increase of \$534,743

No-New-Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties)

The WILSON County Auditor certifies that WILSON County has spent \$ 0.00 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. WILSON County Sheriff has provided WILSON COUNTY information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue tax rate by 0 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The WILSON COUNTY spent \$ 2,656 from July 1 2020 to June 30 2021 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ 0.00.

This increased the no-new-revenue tax rate by 0 /\$100.

Indigent Defense Compensation Expenditures (counties)

The WILSON COUNTY spent \$ 113,536 from July 1 2020 to June 30 2021 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 0.00.

This increased the no-new-revenue tax rate by 0 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The WILSON COUNTY spent \$ 0.00 from July 1 2020 to June 30 2021 on expenditures to maintain and operate an eligible county hospital. For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ 0.00.

This increased the no-new revenue tax rate by 0 /\$100.

For assistance with tax calculations, please contact the tax assessor for WILSON COUNTY at 830-393-7313 or DBARNETT@WILSONCOUNTYTX.GOV, or visit WWW.CO.WILSON.TX.US for more information.