

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON 2022 TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ <u>.430174</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.385814</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.430174</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for WILSON COUNTY from the same properties in both the 2021 tax year and the 2022 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that WILSON COUNTY is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 12, 2022 @ 9:00 AM at WILSON COUNTY COURTHOUSE, 1420 3RD STREET, FLORESVILLE, TX 78114.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, WILSON COUNTY is not required to hold an election at which voters may accept or reject the proposed tax 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 hearing mentioned above.

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, Pct1; Paul Pfeil, Pct 2; Jeff Pierdolla, Pct 3; Larry Wiley, Pct 4
AGAINST the proposal: None
PRESENT and not voting: _____
ABSENT: _____

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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 to the taxes proposed to be imposed on the average residence homestead by WILSON COUNTY this year.

	2021	2022	Change
Total Tax Rate (Per \$100 of value)	0.4228	0.430174	Increase of 0.007374
Average Homestead Taxable Value	\$218,776	\$243,624	Increase of \$24,848 or 11.36%
Tax on Average Homestead	\$925	\$1,048	Increase of \$123
Total Tax Levy on All Properties	\$1, , ,	\$1, , ,	Increase of \$1, , ,

No-New-Revenue Maintenance and Operations 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 maintenance and operations rate by 0 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The WILSON COUNTY spent \$ 202,405 from July 1 2021 to June 30 2022 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

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

Indigent Defense Compensation Expenditures (counties)

The WILSON COUNTY spent \$ 198,377 from July 1 2021 to June 30 2022 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, and to fund the operations of a public defender's office under Article 26.044, 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.

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

For assistance with tax calculations, please contact the tax assessor for Wilson County at 830-393-7313 or DBarnett@wilsoncountytexas.gov, or visit www.co.wilson.tx.us for more information.