

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 TAX INCREASE

This notice **does not** apply to a taxing unit that has a de minimis rate.

PROPOSED TAX RATE	\$ <u>0.42810</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.41638</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.48249</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2023 (current tax year) tax year that will raise the same amount of property tax revenue for Nacogdoches County (name of taxing unit) from the same properties in both the 2022 (preceding tax year) tax year and the 2023 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that Nacogdoches County (name of taxing unit) 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 Nacogdoches County (name of taxing unit) is proposing to increase property taxes for the 2023 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 9/12/2023 at 9 AM (date and time) at Commissioners' Court Room, 101 W Main St Ste 170, Nacogdoches (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Nacogdoches County (name of taxing unit) 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 County Commissioners (name of governing body) of Nacogdoches County (name of taxing unit) 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:

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Jerry Don Williamson, Sandy McCorvey, Robin Dawley, Mark Harkness, Judge Greg Sowell
AGAINST the proposal: _____
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 Nacogdoches County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Nacogdoches County this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	2022 adopted tax rate \$0.47220	2023 proposed tax rate \$0.42810	Decrease of \$0.0441 per \$100, or 9.34%
Average homestead taxable value	2022 average taxable value of residence homestead \$114,178	2023 average taxable value of residence homestead \$136,085	Increase of 19.19%
Tax on average homestead	2022 amount of taxes on average taxable value of residence homestead \$539.15	2023 amount of taxes on average taxable value of residence homestead \$582.58	Increase of \$43.43, or 8.06%
Total tax levy on all properties	2022 levy \$21,284,123	(2023 proposed rate x current total value)/100 \$21,696,034	Increase of \$411,911, or 1.94%

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Nacogdoches County Auditor certifies that Nacogdoches County has spent \$ 41,758 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Nacogdoches Sheriff has provided Nacogdoches 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 0.00000 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 \$ _____

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

Indigent Defense Compensation Expenditures (counties)

The Nacogdoches County spent \$ 442,373 from July 1 2022 to June 30 2023

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 \$ 79,411.

This increased the no-new-revenue maintenance and operations rate by 0.00039 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 \$ _____

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

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Nacogdoches County at (936) 560-3447 or ca@nacocad.org, or visit www.co.nacogdoches.tx.us for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ or _____.