## NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.37850 per \$100 valuation has been proposed by the governing body of SAN AUGUSTINE COUNTY.

PROPOSED TAX RATE \$0.37850 per \$100 NO-NEW-REVENUE TAX RATE \$0.44754 per \$100 VOTER-APPROVAL TAX RATE \$0.54746 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for SAN AUGUSTINE COUNTY from the same properties in both the 2023 tax year and the 2024 tax year.

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that SAN AUGUSTINE COUNTY is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 24, 2024 AT 9:00am AT Courtroom Room 103, San Augustine, Tx 75972.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, SAN AUGUSTINE 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 of SAN AUGUSTINE COUNTY at their offices or by attending the public meeting mentioned above.

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

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

County Judge Jeff Boyd

PRC#1 Tommy Pickard

AGAINST the proposal: PRC#3 Joey Holloway

PRC#2 Danny Holman

PRC#4 Steve Bryan

**PRESENT** and not voting:

ABSENT:

Visit 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 SAN AUGUSTINE COUNTY last year to the taxes proposed to be imposed on the average residence homestead by SAN AUGUSTINE COUNTY this year.

|  | 2023        | 2024        | Change                                   |
|--|-------------|-------------|--|
| Total tax rate (per<br>\$100 of value) | \$0.28350   | \$0.37850   | increase of 0.09500 per \$100, or 33.51% |
| Average homestead taxable value        | \$100,000   | \$100,000   | increase of 0.00%                        |
| Tax on average<br>homestead            | \$283.50    | \$378.50    | increase of 95.00, or 33.51%             |
| Total tax levy on all properties       | \$5,317,972 | \$4,565,953 | decrease of -752,019, or -14.14%         |

## No-New-Revenue Maintenance and Operations Rate Adjustments

## **State Criminal Justice Mandate**

The SAN AUGUSTINE COUNTY Auditor certifies that SAN AUGUSTINE COUNTY has spent \$22,300 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. SAN AUGUSTINE COUNTY Sheriff has provided SAN AUGUSTINE COUNTY information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by \$0.00057/\$100.

## **Indigent Defense Compensation Expenditures**

The SAN AUGUSTINE COUNTY spent \$110,427 from July 1, 2023 to June 30, 2024 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 the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$13,301. This increased the no-new-revenue maintenance and operations rate by \$0.00040/\$100.

For assistance with tax calculations, please contact the tax assessor for SAN AUGUSTINE COUNTY at or , or visit . for more information.