

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$.424322 per \$100 valuation has been proposed by the governing body of Bowie County Commissioners Court.

PROPOSED TAX RATE	\$0.424322 per \$100
NO-NEW REVENUE TAX RATE	\$0.413708 per \$100
VOTER-APPROVAL TAX RATE	\$0.464022 per \$100
DE MINIMIS RATE	\$0.608113 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Bowie County Commissioners Court from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that Bowie County Commissioners Court may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Bowie County Commissioners Court exceeds the voter-approval tax rate for Bowie County Commissioners Court

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Bowie County Commissioners Court, the rate that will raise \$500,000, and the current debt rate for Bowie County Commissioners Court

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Bowie County Commissioners Court is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 04, 2020 at 9:00 am at Bowie County Commissioners Courtroom, 710 James Bowie Dr., New Boston TX 75570.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Bowie County Commissioners Court 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 of Bowie County Commissioners Court at their offices or by attending the public meeting mentioned above.

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

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

Sammy Stone - Precinct 1
James Strain - Precinct 3

Tom Whitten - Precinct 2
Mike Carter - Precinct 4

AGAINST:

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 Bowie County Commissioners Court last year to the taxes proposed to be imposed on the average residence homestead by Bowie County Commissioners Court this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.424322	\$0.424322	<i>decrease of</i> \$0.000000 OR
Average homestead taxable value	\$82,796	\$86,380	<i>increase of</i> 4.32%
Tax on average homestead	\$351	\$367	<i>increase of</i> \$15 OR 4.32%
Total tax levy on all properties	\$19,712,726	\$19,866,297	<i>increase of</i> \$153,571 OR 0.78%

Enhanced Indigent Health Care Expenditures

The Bowie County Commissioners Court spent \$3,704,370 from July 1, 2019 to June 30, 2020 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current year, the amount of increase above last year's enhanced indigent health care expenditures is \$1,284,405. This increased the no- new-revenue tax rate by \$.027765.

Indigent Defense Compensation Expenditures

The Bowie County Commissioners Court spent \$ 464,619 from July 1, 2019 to June 30, 2020to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$391,579 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$73,040. This increased the voter-approval rate by \$.000423 /\$100 to recoup the increased expenditures.

For assistance with tax calculations, please contact the tax assessor for Bowie County Commissioners Court at 903-793-8936 or kkinder@bowieappraisal.org, or visit www.co.bowie.tx.us for more information.