

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.424875 per \$100 valuation has been proposed by the governing body of Bowie County Commissioners Court.

PROPOSED TAX RATE	\$0.424875 per \$100
NO-NEW-REVENUE TAX RATE	\$0.353317 per \$100
VOTER-APPROVAL TAX RATE	\$0.424875 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 Bowie County Commissioners Court from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that Bowie County Commissioners Court 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 Bowie County Commissioners Court is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 30, 2022 AT 9:00 am AT Bowie County Commissioners Court Room, 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 Bowie Commissioners Court of Bowie County Commissioners Court at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE 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: Judge Howell
Mike Carter

James Strain
Sammy Stone

AGAINST the proposal: Tom Whitten

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 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.

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.424322	\$0.424875	increase of 0.000553, or 0.13%
Average homestead taxable value	\$90,869	\$109,016	increase of 18,147, or 19.97%
Tax on average homestead	\$385.58	\$463.18	increase of 77.60, or 20.13%
Total tax levy on all properties	\$20,210,242	\$24,382,367	increase of 4,172,125, or 20.64%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

The Bowie County Commissioners Court spent \$2,708,597 from July 1, 2021 to June 30, 2022 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$1,720,240. This increased the no-new-revenue maintenance and operations rate by \$0.030284/\$100.

For assistance with tax calculations, please contact the tax assessor for Bowie County Commissioners Court at 903-628-6700 or kkinder@bowieappraisal.org, or visit www.co.bowie.tx.us/ for more information.