

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ .7999 per \$100 valuation has been proposed by the governing body of Willacy County.

PROPOSED TAX RATE	\$ <u>.7999</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.8016</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.8302</u> 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 Willacy County from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that Willacy 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 Willacy County is not proposing to increase property taxes for the 2020 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD at 10:00 a.m. on Thursday, September 24, 2020 at 576 West Main Street, (Commissioners' Court Room) Raymondville, TX 78580.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Willacy 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 Commissioners' Court of Willacy County at their offices or by attending the public meeting 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 proposed tax rate or, if one or more were absent, indicating absences.)*

FOR the proposal: Eduardo Gonzales, Eliberto Guerra & Aurelio Guerra, Jr.

AGAINST the proposal: none

PRESENT and not voting: none

ABSENT: Oscar De Luna, Henry De La Paz

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 Willacy County last year to the taxes proposed to be imposed on the average residence homestead by Willacy County this year.

	<b>2019</b>	<b>2020</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	2019 adopted tax rate	2020 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
<b>Average homestead taxable value</b>	2019 average taxable value of residence homestead	2020 average taxable value of residence homestead	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
<b>Tax on average homestead</b>	2019 amount of taxes on average taxable value of residence homestead	2020 amount of taxes on average taxable value of residence homestead	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
<b>Total tax levy on all properties</b>	2019 levy	(2020 proposed rate x current total value)/100	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

For assistance with tax calculations, please contact the tax assessor for Willacy County at (956) 689-3621 or [elizabeth.barnhart@co.willacy.tx.us](mailto:elizabeth.barnhart@co.willacy.tx.us).

*(Include the following text if these no-new-revenue tax rate adjustments apply for the taxing unit)*

**No-New Revenue Tax Rate Adjustments**

**State Criminal Justice Mandate (counties)**

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has  
(county name) (county name)  
 spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost  
(amount minus any amount received from state revenue for such costs)  
 of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County  
(county name)  
 Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues  
(county name)  
 received for the reimbursement of such costs.

This increased the no-new revenue tax rate by \_\_\_\_\_/\$100.

**Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 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 \$ \_\_\_\_\_.  
(amount of increase)

This increased the no-new revenue tax rate by \_\_\_\_\_/\$100.

**Indigent Defense Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 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, 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 \$ \_\_\_\_\_.  
(amount of increase)

This increased the no-new revenue tax rate by \_\_\_\_\_/\$100.

**Eligible County Hospital Expenditures (cities and counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 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 \$ \_\_\_\_\_.  
(amount of increase)

This increased the no-new revenue tax rate by \_\_\_\_\_/\$100.