

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

A tax rate of \$.5032 per \$100 valuation has been proposed by the governing body of Washington County.

PROPOSED TAX RATE	\$ <u>.5032</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.4534</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.5034</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Washington County from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that Washington County 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 Washington County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 14, 2021 @ 9:00 a.m.

at Washington County Courthouse, 100 East Main Street, Ste. 103, Brenham, Texas 77833.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Washington County 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 Commissioner's Court of Washington County 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: John Durrenberger, Joy Fuchs, Kirk Hanath, Don Koester, Candice Bullock

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.495	.5032	.0082 = 1.65%
<b>Average homestead taxable value</b>	\$202,580	\$216,350	6.8%
<b>Tax on average homestead</b>	\$1002.77	\$1088.67	8.6%
<b>Total tax levy on all properties</b>	\$19,250,171	\$20,927,298	\$1,677,127 or 8.712%

*(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 Washington County Auditor certifies that Washington County has spent \$126,305 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Washington County Sheriff has provided Washington County information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue tax rate by 0 /\$100.

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

The Washington County spent \$743,657 from July 1 2020 to June 30 2021 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 \$164,942.

This increased the no-new-revenue tax rate by .0045 /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The Washington County spent \$445,204 from July 1 2020 to June 30 2021 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 \$65,140.

This increased the no-new-revenue tax rate by .0005 /\$100.

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

The N/A spent \$ N/A from July 1 N/A to June 30 N/A 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 \$N/A.

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

---

For assistance with tax calculations, please contact the tax assessor for Washington County at 979-277-3740 or [wcad@brenhamk-12.net](mailto:wcad@brenhamk-12.net), or visit [www.washingtoncountytaxes.org](http://www.washingtoncountytaxes.org) for more information.