

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 \$ 0.497242 per \$100 valuation has been proposed by the governing body of Hill County

PROPOSED TAX RATE	\$ <u>0.497242</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.494056</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.520298</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 Hill 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 Hill 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 Hill 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 7, 2021 at 8:30 AM
At Hill County Courtroom, 80 N Waco St, Hillsboro, TX 76645

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Hill 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 Hill County Commissioner's Court, of Hill 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: Andrew Montgomery, Larry Crumpton, Scotty Hawkins, Martin Lake and Justin Lewis

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 Hill County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Hill County this year.
(name of taxing unit)

	2020	2021	Change
Total tax rate (per \$100 of value)	2020 adopted tax rate 0.517101	2021 proposed tax rate .497242	3.9% Decrease
Average homestead taxable value (A&E)	2020 average taxable value of residence homestead \$118,267	2021 average taxable value of residence homestead \$126,806	7.2% Increase
Tax on average homestead	2020 amount of taxes on average taxable value of residence homestead \$611.56	2021 amount of taxes on average taxable value of residence homestead \$630.53	3.1% Increase
Total tax levy on all properties	\$14,573,663	\$14,911,685	2.3% Increase

Notice of Public Hearing on Tax Increase

(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 Hill County Auditor certifies that Hill County has spent \$ 231,626 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Hill County Sheriff has provided Hill 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 0.001405 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Hill County spent \$ 33,956 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 \$ 16,508

This increased the no-new-revenue tax rate by 0.000647 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Hill County spent \$ 389,902 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 \$ 0.

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

Eligible County Hospital Expenditures (cities and counties) N/A

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 \$ _____

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

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Hill County at 254-582-4069 or khightower@co.hill.tx.us, or visit www.hilltax.org for more information,

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ or _____