

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

*This notice only applies only to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.*

A tax rate of \$ 0.455300 per \$100 valuation has been proposed by the governing body of the City of Floresville.

PROPOSED TAX RATE	\$ <u>0.455300</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.400700</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.392700</u>	per \$100
DE MINIMIS RATE	\$ <u>0.501000</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 the City of Floresville 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 the City of Floresville may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for the City of Floresville exceeds the voter-approval rate for the City of Floresville.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that the City of Floresville is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 12, 2021 & August 26, 2021 @ 6:00pm at City Hall, 1120 D St, Floresville TX.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If the City of Floresville adopts the proposed tax rate, the qualified voters of the the City of Floresville may petition the the City of Floresville to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Floresville will be the voter-approval tax rate of the City of Floresville.

**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: \_\_\_\_\_

AGAINST the proposal: \_\_\_\_\_

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

	<b>2020</b>	<b>2021</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	0.4553000	0.4553000	No increase/decrease 0.00 per \$100, or 0%
<b>Average homestead taxable value</b>	\$136,563	\$150,260	Increase of 10.03%
<b>Tax on average homestead</b>	\$621.77	\$684.13	Increase of \$62.36, or 10.03%
<b>Total tax levy on all properties</b>	\$1,888,447	\$2,020,626	Increase of \$132,179, or 7.00%

**(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 spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues 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 \_\_\_\_\_ 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 \$ \_\_\_\_\_.

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

**Indigent Defense Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ 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 \$ \_\_\_\_\_.

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 \_\_\_\_\_ 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 \_\_\_\_\_ the City of Floresville at 830-393-7313 or DBARNETT@WILSONCOUNTYTX.GOV, or visit \_\_\_\_\_ 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 \_\_\_\_\_ the City of Floresville at 830-393-7313 or DBARNETT@WILSONCOUNTYTX.GOV.