

## Notice About 2022 Tax Rates

Property tax rates in Hays County.

This notice concerns the 2022 property tax rates for Hays County. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

<b>This year's no-new-revenue tax rate</b>	\$0.3125/\$100
<b>This year's voter-approval tax rate</b>	\$0.3614/\$100

To see the full calculations, please visit [www.hayscountytexas.com/taxoffice](http://www.hayscountytexas.com/taxoffice) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	69,800,000
Interest & Sinking Fund	19,415,360

### Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Limited Tax Refunding Bonds Series 2013	1,260,000	68,400	0	1,328,400
Pass-Through Toll Revenue & Unlimited Tax Bonds	900,000	55,600	0	955,600
Series 2013 Limited Tax Refunding	55,000	279,725	0	334,725
Bonds Series 2014 Limited Tax Refunding	6,890,000	1,299,994	0	8,189,994
Bonds Series 2015 Pass-Through Toll Revenue & Unlimited Tax Bonds	1,075,000	426,725	0	1,501,725
Series 2015 Limited Tax Refunding	1,270,000	1,654,700	0	2,924,700
Bonds Series 2016 Pass-Through Toll Revenue & Unlimited Tax Bonds	1,495,000	997,638	0	2,492,638
Series 2016 Limited Tax Refunding	3,970,000	2,674,563	0	6,644,563
Bonds Series 2017 Limited Tax Bonds Series	1,690,000	3,967,000	0	5,657,000
2017 Unlimited Tax Road Bonds	600,000	958,594	0	1,558,594
Series 2017 Unlimited Tax Road Bonds	320,000	3,825,150	0	4,145,150
Series 2019 Limited Tax Refunding	1,845,000	841,737	0	2,686,737
Bonds Series 2021 Limited Tax Bonds Series	285,000	1,587,975	0	1,872,975
2021 Limited Tax Bonds Series	885,000	922,695	0	1,807,695
2022				

Total required for 2022 debt service	\$42,100,496
- Amount (if any) paid from funds listed in unencumbered funds	\$2,500,000
- Amount (if any) paid from other resources	\$10,000,000

- Excess collections last year	\$0
= Total to be paid from taxes in 2022	\$29,600,496
+ Amount added in anticipation that the unit will collect only 98.76% of its taxes in 2022	\$371,654
= Total debt levy	\$29,972,150

**Special Road and Bridge Fund - Unencumbered Fund Balance** The following estimated balances will be left in the taxing unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Property Tax Fund	Balance
General Fund	14,035,000

**Special Road and Bridge Fund - Current Year Debt Service** The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
0	0	0	0	0
Total required for 2022 debt service				\$0
- Amount (if any) paid from unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2022				\$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2022				\$
= Total debt levy				\$0

#### Voter-Approval Tax Rate Adjustments

##### **Indigent Health Care Compensation Expenditures**

The Hays County spent \$2,000,000 from July 1, 2021 to June 30, 2022 on enhanced indigent health care 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 \$1,000,000. This increased the voter-approval tax rate by 0.0032/\$100.

##### **Indigent Defense Compensation Expenditures**

The Hays County spent \$3,352,832 from July 1, 2021 to June 30, 2022 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$2,026,796 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$1,326,036. This increased the voter-approval rate by 0.0003/\$100 to recoup 5% more than the preceding year's expenditures.

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This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Jenifer O'Kane, Hays County Tax Assessor-Collector on 08/24/2022 .

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.