

NOTICE OF PUBLIC HEARING ON TAX INCREASE

PROPOSED TAX RATE: \$0.3075 per \$100

NO-NEW-REVENUE TAX RATE: \$0.2597 per \$100

VOTER-APPROVAL TAX RATE: \$0.4261 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Hays County from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax rate is the highest tax rate that Hays 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 Hays County is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/05/2023 11:00 AM (CT) at HAYS COUNTY HISTORIC COURTHOUSE, 111 E. SAN ANTONIO STREET, SAN MARCOS, TX, 78666.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Hays 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 Commissioners Court of Hays 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:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Ruben Becerra, Debbie Ingalsbe, Michelle Cohen, Lon Shell and Walt Smith

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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.

The following table compares the taxes imposed on the average residence homestead by Hays County last year to the taxes proposed to be imposed on the average residence homestead by Hays County this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.3125	\$0.3075	1.60% decrease
Average homestead taxable value	\$391,509	\$435,318	11.19% increase
Tax on average homestead	\$1,154	\$1,251	9.41% increase
Total tax levy on all properties	\$106,202,910	\$118,974,831	12.03% increase

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

Hays County spent \$6,157,420 from July 1, 2022 to June 30, 2023 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 \$4,157,420. This increased the no-new-revenue maintenance and operations rate by 0.0115 /\$100.

Indigent Defense Compensation Expenditures

Hays County spent \$4,335,958 from July 1, 2022 to June 30, 2023 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 \$983,126. This increased the no-new-revenue maintenance and operations rate by 0.0004/\$100.

For assistance with tax calculations, please contact the tax assessor for Hays County at (512) 393-5545 or jenifer.okane@co.hays.tx.us , or visit <http://www.hayscountytexas.com/taxoffice> for more information.