

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$.4582 per \$100 valuation has been proposed by the governing body of Loving County.

PROPOSED TAX RATE \$ 0.45820 per \$100

NO-NEW-REVENUE TAX RATE \$ 0.57565 per \$100

VOTER-APPROVAL TAX RATE \$ 0.60486 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 Loving 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 Loving County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Loving County is not proposing to increase property taxes for the 2021 tax year.

A public meeting to vote on the proposed tax rate will be held on September 13, 2021, 2:00 p.m. at the Loving County Courthouse, 100 Bell Street, Mentone, TX

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Loving County is not required to hold an election to seek voter approval of the rate. However, you may express your support or opposition to the proposed tax rate by contacting the members of the Commissioners Court of Loving County at their offices or by attending the public meeting mentioned above.

Your taxes owed under any of the above rates can be calculated as follows:

Property tax amount = (tax rate) x (taxable value of your property) / 100

For the proposal – Skeet Lee Jones, Harlan Hopper and Ysidro Renteria

Absent – William “Bill” Wilkinson and Raymond King

The 86th 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 Loving County last year to the taxes proposed to be imposed on the average residence homestead by Loving County this year:

	<u>2020</u>	<u>2021</u>	<u>Change</u>
Total tax rate (per \$100 of value)	.45820	.45820	Increase of .00000 per \$100, or 0.00%
Average homestead taxable value	\$22,178.00	\$21,946.00	Decrease of 1.00%
Tax on average homestead	101.62	100.56	Decrease of \$1.06, or 1.00%
Total Tax Levy on all properties	\$39,353,397.79	\$34,858,123.54	Decrease of \$4,495,274.25, or 11.43%

No-New Revenue Tax Rate Adjustments

State Criminal Justice Mandate

The Loving County Auditor certifies that Loving County has spent \$0.00 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. The Loving County Sheriff has provided Loving 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 .00/\$100.

Indigent Health Care Compensation Expenditures

Loving County spent \$0.00 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 \$0.00. This increased the no-new revenue tax rate by .00/\$100.

Indigent Defense Compensation Expenditures

Loving County spent \$2,383.00 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 \$1,515.40. This increased the no-new revenue tax rate by .00/\$100.

Eligible County Hospital Expenditures

Loving County spent \$0.00 from July 1, 2020 to June 30, 2021 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 \$0.00. This increased the no-new revenue tax rate by .00/\$100.

For assistance with tax calculations, please contact the tax assessor for Loving County at 432-309-9292 or tina.powers@co.loving.tx.us visit www.co.loving.tx.us for more information.