

NOTICE OF PUBLIC HEARING ON TAX RATE

A tax rate of \$0.587200 per \$100 valuation has been proposed by the governing body of Uvalde County.

| | |
|-------------------------|----------------------|
| PROPOSED TAX RATE | \$0.587200 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.625107 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.561853 per \$100 |
| DE MINIMIS RATE | \$0.646818 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 Uvalde County from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Uvalde County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Uvalde County exceeds the voter-approval rate for Uvalde County.

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Uvalde County is not proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 25, 2023 at 10:00am at the Uvalde County Courthouse located at 100 N Getty St. in Uvalde, Texas 78801.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Uvalde County adopts the proposed tax rate, Uvalde County is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the Uvalde County may not petition the Uvalde County to require an election to be held to determine whether to reduce the proposed tax rate.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE
CALCULATED AS FOLLOWS:

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

FOR the proposal: William R. Mitchell, County Judge John Yeackle, Commissioner Pct 1
 Mariano Pargas, Commissioner Pct 2 Jerry Bates, Commissioner Pct 3
 Ronnie Garza, Commissioner Pct 4

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit 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 Uvalde County last year to the taxes proposed to be imposed on the average residence homestead by Uvalde County 2 this year.

| | 2022 | 2023 | Change |
|--|--------------|--------------|-----------------------------------|
| Total tax rate (per \$100 of value) | \$0.691500 | \$0.587200 | decrease of -0.104300, or -15.08% |
| Average homestead taxable value | \$143,133 | \$159,568 | increase of 16,435, or 11.48% |
| Tax on average homestead | \$989.76 | \$936.98 | decrease of -52.78, or -5.33% |
| Total tax levy on all properties | \$15,389,376 | \$14,594,281 | decrease of -795,095, or -5.17% |

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Uvalde County Auditor certifies that Uvalde County has spent \$117,603 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Uvalde County Sheriff has provided Uvalde County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by \$0.003275/\$100.

Indigent Defense Compensation Expenditures

Uvalde County spent \$273,056 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 and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$67,311. This increased the no-new-revenue maintenance and operations rate by \$0.000419/\$100.

For assistance with tax calculations, please contact the tax assessor for Uvalde County at 830-591-0181 or alchapman@uvaldecountry.com or visit www.uvaldecountry.com for more information.