

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$.58 per \$100 valuation has been proposed by the governing body of CHILDRESS COUNTY.

PROPOSED TAX RATE	\$0.580000 per \$100
NO-NEW REVENUE TAX RATE	\$0.568573 per \$100
VOTER-APPROVAL TAX RATE	\$0.580558 per \$100
DE MINIMIS RATE	\$0.746595 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for CHILDRESS COUNTY from the same properties in both the 2019 tax year and the 2020 tax year.

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

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CHILDRESS COUNTY is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on August 20, 2020 at 5:00 PM at COMMISSIONER'S COURT ROOM COUNTY COURTHOUSE 100 AVE E NW SUITE 1 CHILDRESS TX .

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CHILDRESS 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 OF THE COUNTY OF CHILDRESS of CHILDRESS 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:

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

JEREMY HILL
LYLE FOSTER

MARK ROSS
RICK ELLIOTT

AGAINST:

NONE

PRESENT and not voting:

JAY MAYDEN COUNTY JUDGE

ABSENT:

NONE

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 CHILDRESS COUNTY last year to the taxes proposed to be imposed on the average residence homestead by CHILDRESS COUNTY this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.590000	\$0.580000	<i>decrease of</i> -\$0.010000 OR -1.69%
Average homestead taxable value	\$53,759	\$54,953	<i>increase of</i> 2.22%
Tax on average homestead	\$317	\$319	<i>increase of</i> \$2 OR 0.48%
Total tax levy on all properties	\$2,674,832	\$2,736,157	<i>increase of</i> \$61,325 OR 2.29%

Enhanced Indigent Health Care Expenditures

The CHILDRESS COUNTY spent 73,940 from July 1, 2019 to June 30, 2020 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 \$32,846. This increased the no-new-revenue tax rate by \$.006993.

Indigent Defense Compensation Expenditures

The CHILDRESS COUNTY spent \$ 100,848 from July 1, 2019 to June 30, 2020 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$79,009 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$21839. This increased the voter-approval rate by \$.000841 /\$100 to recoup the increased expenditures.

For assistance with tax calculations, please contact the tax assessor for CHILDRESS COUNTY at 940-937-6062 or childresscad@childresstx.us, or visit childresscad.org for more information.