

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$1.18683 per \$100 valuation has been proposed by the governing body of Jim Hogg County.

| | |
|-------------------------|---------------------|
| PROPOSED TAX RATE | \$1.18683 per \$100 |
| NO-NEW REVENUE TAX RATE | \$1.15388 per \$100 |
| VOTER-APPROVAL TAX RATE | \$1.19672 per \$100 |
| DE MINIMIS RATE | \$1.41811 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 Jim Hogg 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 Jim Hogg County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Jim Hogg County exceeds the voter-approval tax rate for Jim Hogg County

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

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

A public hearing on the proposed tax rate will be held on September 28, 2020 at 9:15 am at Jim Hogg County Courthouse 102 East Tilley Hebronville TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Jim Hogg 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 Commissioner's Court of Jim Hogg 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:

Juan Carlos Guerra JHC County Judge
 Abelardo Alaniz JHC Commissioner Pct 2
 Cynthia Guerra Betancourt JHC Commissioner Pct 4

Humberto B Martinez JHC County Commissioner Pct. 1
 Sandalio Ruiz JHC Commissioner Pct 3

AGAINST:

PRESENT and not voting:

ABSENT:

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 Jim Hogg County last year to the taxes proposed to be imposed on the average residence homestead by Jim Hogg County this year:

| | 2019 | 2020 | Change |
|-------------------------------------|-------------|-------------|---------------------------------------|
| Total Tax Rate (per \$100 of value) | \$1.18240 | \$1.18683 | <i>increase of</i> \$0.00443 OR 0.37% |
| Average homestead taxable value | \$278 | \$382 | <i>increase of</i> 37.41% |
| Tax on average homestead | \$3 | \$5 | <i>increase of</i> \$1 OR 37.68% |
| Total tax levy on all properties | \$3,912,599 | \$4,056,556 | <i>increase of</i> \$143,957 OR 3.68% |

For assistance with tax calculations, please contact the tax assessor for Jim Hogg County at 361-527-3237 or norma.l.hinojosa@co.jim-hogg.tx.us, or visit www.co.jim-hogg.tx for more information.