

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$1.181639 per \$100 valuation has been proposed by the governing body of Jim Hogg County.

|                         |                      |
|-------------------------|----------------------|
| PROPOSED TAX RATE       | \$1.181639 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$1.130426 per \$100 |
| VOTER-APPROVAL TAX RATE | \$1.380999 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 Jim Hogg 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 Jim Hogg 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 Jim Hogg County is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2023 AT 10:30 AM AT Jim Hogg County 229th Judicial District Courtroom 2nd Floor 102 East Tilley Hebbroville, TX 78361.

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 Jim Hogg County of Jim Hogg County at their offices or by attending the public hearing mentioned above.

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

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

|                                |                           |                           |
|--------------------------------|---------------------------|---------------------------|
| <b>FOR the proposal:</b>       | Antonio (Tony) Flores III | Abelardo Alaniz           |
|                                | Sandalio Ruiz             | Cynthia Guerra Betancourt |
| <b>AGAINST the proposal:</b>   |                           |                           |
| <b>PRESENT</b> and not voting: |                           |                           |
| <b>ABSENT:</b>                 |                           |                           |

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

|  | 2022        | 2023        | Change                           |
|--|-------------|-------------|----------------------------------|
| <b>Total tax rate (per \$100 of value)</b> | \$1.189042  | \$1.181639  | decrease of -0.007403, or -0.62% |
| <b>Average homestead taxable value</b>     | \$397       | \$277       | decrease of -120, or -30.23%     |
| <b>Tax on average homestead</b>            | \$4.72      | \$3.27      | decrease of -1.45, or -30.72%    |
| <b>Total tax levy on all properties</b>    | \$4,238,013 | \$4,442,761 | increase of 204,748, or 4.83%    |

### **No-New-Revenue Maintenance and Operations Rate Adjustments**

#### **Indigent Defense Compensation Expenditures**

The Jim Hogg County spent \$22,577 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 \$7,077. This increased the no-new-revenue maintenance and operations rate by \$0.000207/\$100.

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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](mailto:norma.l.hinojosa@co.jim-hogg.tx.us), or visit [www.co.jim-hogg.tx.us](http://www.co.jim-hogg.tx.us) for more information.