

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate, as prescribed by Tax Code §26.06(b-1).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$ .35999 per \$100 valuation has been proposed by the governing body of Lubbock County.

PROPOSED TAX RATE	\$ <u>.359990</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.312437</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.324942</u>	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 Lubbock 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 Lubbock 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 Lubbock County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Monday, August 23rd at 10:15am  
at Lubbock County Courthouse 5th Floor.

The proposed tax rate is also greater than the voter-approval tax rate. If Lubbock County adopts the proposed tax rate, Lubbock County is required to hold an election so that the voters may accept or reject the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the Lubbock County will be the voter-approval tax rate. The election will be held on November 2, 2021.

You may contact the Lubbock County Elections Office for information about voting locations. The hours of voting on election day are 7am to 7pm.

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

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Curtis Parrish, Terence Kovar, Jason Corley, Gilbert Flores, Chad Seay

AGAINST the proposal: 0

PRESENT and not voting: N/A

ABSENT: N/A

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 Lubbock County last year  
*(name of taxing unit)*  
to the taxes proposed to be imposed on the average residence homestead by Lubbock County this year.  
*(name of taxing unit)*

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	2020 adopted tax rate .33997800	2021 proposed tax rate .359990	.029415 of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
<b>Average homestead taxable value</b>	2020 average taxable value of residence homestead <b>157,144</b>	2021 average taxable value of residence homestead <b>167,776</b>	1.06765769 of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
<b>Tax on average homestead</b>	2020 amount of taxes on average taxable value of residence homestead 534.26	2021 amount of taxes on average taxable value of residence homestead 603.98	\$69.72 of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
<b>Total tax levy on all properties</b>	2020 levy 80,725,103	(2021 proposed rate x current total value)/100 <b>75,396,374</b>	1.070676204 of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

**Indigent Defense Compensation Expenditures (counties)**

The Lubbock County spent \$ 4,091,018 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 \$ 712,332.

This increased the no-new-revenue tax rate by .000791 /\$100.

*(If the tax assessor for the taxing unit maintains an internet website)*

For assistance with tax calculations, please contact the tax assessor for Lubbock County  
at (806) 762-5000 or info@lubbockcad.org, or visit lubbockcas.org

for more information.