

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.395056 per \$100 valuation has been proposed by the governing body of County of Leon.

PROPOSED TAX RATE	\$0.395056 per \$100
NO-NEW-REVENUE TAX RATE	\$0.373323 per \$100
VOTER-APPROVAL TAX RATE	\$0.394883 per \$100
DE MINIMIS RATE	\$0.395057 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 County of Leon 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 County of Leon may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for County of Leon exceeds the voter-approval rate for County of Leon.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that County of Leon is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 11, 2023 AT 9:30am AT County Commissioners Court 113 W Main St, Centerville, Texas 75833.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If County of Leon adopts the proposed tax rate, the qualified voters of the County of Leon may petition the County of Leon to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the County of Leon will be the voter-approval tax rate of the County of Leon.

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

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

**FOR the proposal: BYRON RYDER, JOEY SULLIVAN, PAUL BING,
KYLE WORKMAN, THOMAS FOLEY**

AGAINST the proposal:

PRESENT and not voting:

ABSENT: NONE

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

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.443095	\$0.395056	decrease of -0.048039, or -10.84%
Average homestead taxable value	\$128,051	\$143,524	increase of 15,473, or 12.08%
Tax on average homestead	\$567.39	\$567.00	decrease of -0.39, or -0.07%
Total tax levy on all properties	\$10,083,054	\$10,709,584	increase of 626,530, or 6.21%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

The County of Leon spent \$101,485 from July 1, 2022 to June 30, 2023 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$7,022. This increased the no-new-revenue maintenance and operations rate by \$0.000262/\$100.

Indigent Defense Compensation Expenditures

The County of Leon spent \$122,865 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 \$11,827. This increased the no-new-revenue maintenance and operations rate by \$0.000207/\$100.

For assistance with tax calculations, please contact the tax assessor for County of Leon at 903-536-2331 or, or visit www.co.leon.tx.us for more information.