

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality

A tax rate of \$ 0.5738 per \$100 valuation has been proposed by the governing body of
CITY OF GIDDINGS.

PROPOSED TAX RATE	\$	<u>0.5738</u>	per \$100	
NO-NEW-REVENUE TAX RATE	\$	<u>0.4691</u>	per \$100	
VOTER-APPROVAL TAX RATE	\$	<u>0.4827</u>	per \$100	
DE MINIMIS RATE	\$	<u>0.5738</u>	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 CITY OF GIDDINGS 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 CITY OF GIDDINGS may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for CITY OF GIDDINGS exceeds the voter-approval rate for CITY OF GIDDINGS.

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

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/25/2023 (CT) 07:00 PM at City of Giddings Council Chamber, 118 E. Richmond, Giddings, TX.

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 CITY OF GIDDINGS adopts the proposed tax rate, the qualified voters of the CITY OF GIDDINGS may petition the CITY OF GIDDINGS 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 CITY OF GIDDINGS will be the voter-approval tax rate of the CITY OF GIDDINGS.

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: Alan Casey, Linda Pruitt, Jacob Janda, Mark Muniz
 AGAINST the proposal: NONE
 PRESENT and not voting: Joel Lopez
 ABSENT: Kevin Rinn

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 CITY OF GIDDINGS last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by CITY OF GIDDINGS this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.5188	\$0.5738	10.6% increase
Average homestead taxable value	\$165,157	\$182,485	10.49% increase
Tax on average homestead	\$856	\$1,047	22.31% increase
Total tax levy on all properties	\$2,188,878	\$2,741,477	25.24% increase

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has spent \$ _____ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 \$ _____.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ _____.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

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

For assistance with tax calculations, please contact the tax assessor for _____ CITY OF GIDDINGS _____ at _____ (979) 542-2640 _____ or _____ dmatthijetz@co.lee.tx.us _____, or visit _____ http://www.co.lee.tx.us/page/lee.County.Assessor.Collector _____ for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ or _____.