

statements require 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 \$ 0.899200 per \$100 valuation has been proposed by the governing body of Bailey County

Table with 4 rows: PROPOSED TAX RATE, NO-NEW-REVENUE TAX RATE, VOTER-APPROVAL TAX RATE, DE MINIMIS RATE. Each row shows a rate and '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 Bailey 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 Bailey County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Bailey County exceeds the voter-approval rate for Bailey County.

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

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/05/2023 (CT) 10:00 AM at Bailey County Courthouse, Commissioners Court Room, 300 S. First Street, Muleshoe, 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 Bailey County adopts the proposed tax rate, the qualified voters of the Bailey County may petition the Bailey County 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 Bailey County will be the voter-approval tax rate of the Bailey County.

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

Property tax amount = ( tax rate ) x ( 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: Commissioner Gary Don Gartin, Commissioner Mike Slayden, Commissioner Cody Black, Commissioner Jim Daniel and Judge Basil Nash

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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

	2022	2023	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.887855	\$0.899200	1.27% increase
<b>Average homestead taxable value</b>	\$72,610	\$80,205	10.45% increase
<b>Tax on average homestead</b>	\$644	\$721	11.95% increase
<b>Total tax levy on all properties</b>	\$3,646,832	\$4,175,237	14.48% 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 Bailey County Auditor certifies that Bailey County has spent \$ 8,538 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Bailey County Sheriff has provided Bailey 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 0.000000 /\$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 Bailey County spent \$ 136,935 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 72,895.

This increased the no-new-revenue maintenance and operations rate by 0.000694 /\$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 Bailey County at (806) 272-5501 or baileycad@bailey-cad.org, or visit https://www.bailey-cad.org 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 \_\_\_\_\_.