

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.615000 per \$100 valuation has been proposed by the governing body of Upshur County.

PROPOSED TAX RATE	\$0.615000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.601656 per \$100
VOTER-APPROVAL TAX RATE	\$0.641193 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 Upshur 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 Upshur 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 Upshur County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 15, 2021 AT 10:00 AM AT Upshur County Courthouse, 3rd Floor Courtroom, 100 W Tyler, Gilmer, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Upshur 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 Upshur County Commissioner's Court of Upshur 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:

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

FOR the proposal: Todd Tefteller, County Judge Gene Dolle, Comm Pct 1
Dustin Nicholson, Comm Pct 2 Michael Ashley, Comm Pct 3
Jay Miller, Comm Pct 4

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.615000	\$0.615000	increase of 0.000000, or 0.00%
Average homestead taxable value	\$94,409	\$101,644	increase of 7,235, or 7.66%

Tax on average homestead	\$580.62	\$625.11	increase of 44.49, or 7.66%
Total tax levy on all properties	\$11,301,338	\$11,688,270	increase of 386,932, or 3.42%

State Criminal Justice Mandate

The Upshur County Auditor certifies that Upshur County has spent \$139,454 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Upshur County Sheriff has provided Upshur County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.003611/\$100.

Indigent Defense Compensation Expenditures

The Upshur County spent \$296,815 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 state grants received. For the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$16,260. This increased the no-new-revenue tax rate by \$0.000758/\$100.

For assistance with tax calculations, please contact the tax assessor for Upshur County at 903-843-3085 or lhowell@countyofupshur.com, or visit www.countyofupshur.com for more information.