

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.533952 per \$100 valuation has been proposed by the governing body of Wilbarger County.

✓ PROPOSED TAX RATE	\$0.533952 per \$100
✓ NO-NEW-REVENUE TAX RATE	\$0.514401 per \$100
✓ VOTER-APPROVAL TAX RATE	\$0.603952 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Wilbarger County from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that Wilbarger 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 Wilbarger County is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 12, 2022 AT 9:00 AM AT 1700 Wilbarger St Vernon, TX 76384.

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

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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 Wilbarger County

last year to the taxes proposed
this year.

imposed on the average

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.566190	\$0.533952	decrease of -0.032238, or -5.69%
Average homestead taxable value	\$50,517	\$53,212	increase of 2,695, or 5.33%
Tax on average homestead	\$286.02	\$284.13	decrease of -1.89, or -0.66%
Total tax levy on all properties	\$5,833,108	\$6,058,931	increase of 225,823, or 3.87%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Wilbarger County County Auditor certifies that Wilbarger County County has spent \$72,365 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Wilbarger County County Sheriff has provided Wilbarger County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by \$0.000450/\$100.

Indigent Defense Compensation Expenditures

The Wilbarger County spent \$220,384 from July 1, 2021 to June 30, 2022 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 \$101,272. This increased the no-new-revenue maintenance and operations rate by \$0.000515/\$100.

For assistance with tax calculations, please contact the tax assessor for Wilbarger County at 940.552.9341 or scampsey@co.wilbarger.tx.us, or visit www.co.wilbarger.tx.us for more information.