

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice does not apply to a taxing unit that has a de minimis rate.

PROPOSED TAX RATE	\$	<u>.56</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>.489972</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>.938293</u>	per \$100

Please note that this year's proposed Tax Rate is the combined rates for San Saba County (.44 per \$100) and San Saba County Road (.12 per \$100) for a combined Proposed Tax Rate (.56 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 San Saba County/ County Road from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax rate is the highest tax rate that San Saba County /County Road 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 San Saba County/County Road is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 at 8:15 am at San Saba County Courthouse, 500 E. Wallace, Commissioners Courtroom, 2nd floor.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, San Saba County/County Road 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 Commissioners Court of San Saba County at their offices or by attending the public hearing mentioned above.

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: Jody Fauley, Co. Judge; James B. Lebow, Pet. 1; Mike Poe, Pet. 2; Kenley Kroll, Pet. 3; Greg McGregor, Pet. 4  
AGAINST the proposal: \_\_\_\_\_  
PRESENT and not voting: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

Visit 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 San Saba County/County Road last year to the taxes proposed to be imposed on the average residence homestead by San Saba County/County Road this year.

	2022	2023	Change
<b>Total tax rate (per \$100 of value)</b>	.56	.56	0%
<b>Average homestead taxable value</b>	\$108,878	\$121,102	11.23%
<b>Tax on average homestead</b>	\$609.72	\$678.17	\$68.45
<b>Total tax levy on all properties</b>	\$4,526,754.01	\$4,947,753.97	9.30%

(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 San Saba County County Auditor certifies that San Saba County has spent \$ 63,700.00 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. San Saba County Sheriff has provided San Saba County 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 .004031 /\$100.

**Indigent Health Care Compensation Expenditures (counties)**

The San Saba County spent \$ 300,258.00 from July 1, 2022 to June 30, 2023 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 \$ 86,857.43

This increased the no-new-revenue maintenance and operations rate by .009576 /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The San Saba County spent \$ 80,947.92 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 \$ 15,439.32

This increased the no-new-revenue maintenance and operations rate by .000360 /\$100.

**Eligible County Hospital Expenditures (cities and counties)**

The N/A spent \$ N/A from July 1 N/A to June 30 N/A 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 \$ N/A

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

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

For assistance with tax calculations, please contact the tax assessor for San Saba County at (325) 372-5031 or , or visit http:www.sansabacad.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 San Saba County at (325) 372-5031 or