

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.51375 per \$100 valuation has been proposed by the governing body of Robertson County.

PROPOSED TAX RATE	\$0.51375 per \$100
NO-NEW REVENUE TAX RATE	\$0.49742 per \$100
VOTER-APPROVAL TAX RATE	\$0.51384 per \$100
DE MINIMIS RATE	\$0.51446 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Robertson County from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that Robertson County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Robertson County exceeds the voter-approval tax rate for Robertson County

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Robertson County is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 22, 2020 at 1:30pm at Third Floor Commissioners Court at the Historic Robertson County Courthouse.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Robertson 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 County Commissioners of Robertson County at their offices or by attending the public meeting mentioned above.

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

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

Judge Charles Ellison
 Precinct 2 Donald Threadgill
 Precinct 4 James Taylor

Precinct 1 Keith Pettitt
 Precinct 3 Keith Nickelson

AGAINST:

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 Robertson County last year to the taxes proposed to be imposed on the average residence homestead by Robertson County this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.52900	\$0.51375	<i>decrease of</i> -\$0.01525 OR -2.88%
Average homestead taxable value	\$94,204	\$93,173	<i>decrease of</i> -1.09%
Tax on average homestead	\$498	\$479	<i>decrease of</i> -\$20 OR -3.94%
Total tax levy on all properties	\$14,692,293	\$15,200,745	<i>increase of</i> \$508,452 OR 3.46%

Indigent Defense Compensation Expenditures

The Robertson County spent \$ 332,030 from July 1, 2019 to June 30, 2020 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$202,590 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$129,440. This increased the voter-approval rate by \$ 0.00034 /\$100 to recoup the increased expenditures.

For assistance with tax calculations, please contact the tax assessor for Robertson County at 979-828-3337 or michael.brewer@co.robertson.tx.us, or visit www.co.robertson.tx.us for more information.