

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.616662 per \$100 valuation has been proposed by the governing body of Waller County.

PROPOSED TAX RATE	\$0.616662 per \$100
NO-NEW-REVENUE TAX RATE	\$0.599947 per \$100
VOTER-APPROVAL TAX RATE	\$0.635881 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 Waller County from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that Waller 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 Waller County is proposing to increase property taxes for the 2020 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2020 at 9:00 am at the Waller County Courthouse at 836 Austin Street, Room 201, Hempstead, Texas 77445.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Waller 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 Waller 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: _____

AGAINST: _____

PRESENT and not voting: _____

ABSENT: _____

The 86th 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 Waller County last year to the taxes proposed to be imposed on the average residence homestead by Waller County this year.

	2019	2020	Change
Total tax rate (per \$100 of value)	\$ 0.662225	\$0.616662	<i>decrease of -\$0.013465 or -2.14%</i>
Average homestead taxable value	\$173,580	\$ 181,921	<i>increase of 4.80%</i>
Tax on average homestead	\$1,149	\$1,122	<i>decrease of -\$28 or -2.40%</i>
Total tax levy on all properties	\$33,372,560	\$37,261,768	<i>increase of \$3,889,209 or 17.31%</i>

Indigent Defense Compensation Expenditures

The Waller County spent \$ 512815 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 \$491,947 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$20868. This increased the voter-approval rate by \$.00038/\$100 to recoup the increased expenditures.

For assistance with tax calculations, please contact the Tax Assessor Waller County

at 979-826-7620 or e.shelburne@wallercounty.us or visit www.co.waller.tx.us.

for more information.