

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.604632 per \$100 valuation has been proposed by the governing body of Waller County.

PROPOSED TAX RATE	\$0.604632 per \$100
NO-NEW-REVENUE TAX RATE	\$0.604632 per \$100
VOTER-APPROVAL TAX RATE	\$0.640787 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 Waller 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 Waller County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Waller County is not proposing to increase property taxes for the 2021 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 15, 2021 AT 9:00 am at the Waller County Courthouse at 836 Austin Street, Room 201, Hempstead, Texas 77445.

The proposed tax rate is also 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 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:**

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.616662	\$0.604632	decrease of -0.012030, or -1.95%
Average homestead taxable value	\$181,921	\$194,991	increase of 13,070, or 7.18%
Tax on average homestead	\$1,121.84	\$1,178.98	increase of 57.14, or 5.09%
Total tax levy on all properties	\$38,067,662	\$41,920,744	increase of 3,853,082, or 10.12%

#### Indigent Defense Compensation Expenditures

The Waller County spent \$524,334 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 \$11,518. This increased the no-new-revenue tax rate by \$0.000185/\$100.

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For assistance with tax calculations, please contact the tax assessor for Waller County at 979-826-7620 or [e.shelburne@wallercounty.us](mailto:e.shelburne@wallercounty.us), or visit [www.co.waller.tx.us](http://www.co.waller.tx.us) for more information.