

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.2685 per \$100 valuation has been proposed by the governing body of Gillespie County.

PROPOSED TAX RATE	\$ <u>0.2685</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.2685</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.3040</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Gillespie County from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval tax rate is the highest tax rate that Gillespie 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 Gillespie County is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 09/23/2024 09:00 AM at Gillespie County Courtroom, 101 West Main St., Fredericksburg, TX.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Gillespie County is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioners Court of Gillespie County at their offices or by attending the public meeting 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: Daniel Jones, Charles Olfers, Keith Kramer, Dennis Neffendorf, Don Weinheimer

AGAINST the proposal: none

PRESENT and not voting: none

ABSENT: none

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 Gillespie County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Gillespie County this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.2796	\$0.2685	3.96% decrease
Average homestead taxable value	\$470,400	\$511,784	8.79% increase
Tax on average homestead	\$1,315	\$1,374	4.47% increase
Total tax levy on all properties	\$19,269,136	\$20,349,264	5.6% increase

No-New Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Gillespie County Auditor certifies that Gillespie County has spent \$ 101,115 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Gillespie County Sheriff has provided Gillespie 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 0.0000 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Gillespie County spent \$ 75,344 from July 1 2023 to June 30 2024 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 \$ 1,829. This increased the no-new revenue maintenance and operations rate by 0.0000 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Gillespie County spent \$ 292,246 from July 1 2023 to June 30 2024 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 \$ 145,748.

This increased the no-new revenue maintenance and operations rate by 0.0001 /\$100.

For assistance with tax calculations, please contact the tax assessor for Gillespie County at (830) 997-9809 or tax@gillcad.org, or visit https://gillespiecad.org for more information.