

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.284715 per \$100 valuation has been proposed by the governing body of COMAL COUNTY.

PROPOSED TAX RATE	\$	<u>0.284715</u>	per	\$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.284773</u>	per	\$100
VOTER-APPROVAL TAX RATE	\$	<u>0.495941</u>	per	\$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for COMAL COUNTY from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that COMAL 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 COMAL COUNTY is not proposing to increase property taxes for the 2022 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 08/18/2022 08:30 AM at 100 Main Plaza, New Braunfels, TX.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, COMAL 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 COMAL 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 proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: Judge Sherman Krause; Commissioner Donna Eccleston; Commissioner Scott Haag; Commissioner Kevin Webb; Commissioner Jen Crownover

AGAINST the proposal: \_\_\_\_\_

PRESENT and not voting: \_\_\_\_\_

ABSENT: \_\_\_\_\_

Visit [Texas.gov/PropertyTaxes](http://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 COMAL COUNTY last year  
(name of taxing unit)  
 to the taxes proposed to be imposed on the average residence homestead by COMAL COUNTY this year.  
(name of taxing unit)

	<b>2021</b>	<b>2022</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	0.353515	0.284715	19.46 decrease
<b>Average homestead taxable value</b>	274,595	293,385	6.84 increase
<b>Tax on average homestead</b>	970	835	13.91 decrease
<b>Total tax levy on all properties</b>	59,814,439	72,126,203	20.58 increase

*(Include the following text if these no-new-revenue rate adjustments apply for the taxing unit)*

**No-New Revenue Maintenance and Operations Rate Adjustments**

**State Criminal Justice Mandate (counties)**

The Comal County Auditor certifies that Comal County has spent \$ 267,972 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Comal County Sheriff has provided Comal 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 (.000004) /\$100.

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

The COMAL COUNTY spent \$ 554,948 from July 1 2021 to June 30 2022 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 \$ 14,044. This increased the no-new revenue maintenance and operations rate by 0.000058 /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The COMAL COUNTY spent \$ 1,684,626 from July 1 2021 to June 30 2022 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 \$ 384,996.

This increased the no-new revenue maintenance and operations rate by 0.000272 /\$100.

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

The Comal County spent \$ 0 from July 1 2021 to June 30 2022 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 \$ 0. This increased the no-new revenue maintenance and operations rate by 0 /\$100.

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

For assistance with tax calculations, please contact the tax assessor for COMAL COUNTY at (830) 221-1353 or hoytk@co.comal.tx.us, or visit www.co.comal.tx.us/tax 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 \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_.