

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.4391 per \$100 valuation has been proposed by the governing body of COUNTY OF GONZALES.

PROPOSED TAX RATE	\$0.4391 per \$100
NO-NEW-REVENUE TAX RATE	\$0.4391 per \$100
VOTER-APPROVAL TAX RATE	\$0.4758 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 COUNTY OF GONZALES 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 COUNTY OF GONZALES 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 COUNTY OF GONZALES 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 7, 2021 AT 9:00 AM AT County Courthouse, Commissioners Courtroom, 414 Saint Joseph, Gonzales, Texas.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, COUNTY OF GONZALES 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 Commissioner's Court of COUNTY OF GONZALES 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:

K.O. "Dell" Whiddon
Donnie R. Brzozowski

Kevin T. LaFleur
Collie Boatright, Jr.

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 COUNTY OF GONZALES last year to the taxes proposed to be imposed on the average residence homestead by COUNTY OF GONZALES this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.3839	\$0.4391	increase of 0.0552, or 14.38%
Average homestead taxable value	\$110,740	\$120,123	increase of 9,383, or 8.47%
Tax on average homestead	\$425.13	\$527.46	increase of 102.33, or 24.07%
Total tax levy on all properties	\$13,379,538	\$13,487,498	increase of 107,960, or 0.81%

State Criminal Justice Mandate

The COUNTY OF GONZALES County Auditor certifies that COUNTY OF GONZALES County has spent \$266,011 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. COUNTY OF GONZALES County Sheriff has provided COUNTY OF GONZALES information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.0066/\$100.