

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$ 0.3990 per \$100 valuation has been proposed by the governing body of the City of Johnson City, Texas.

PROPOSED TAX RATE	\$ <u>0.3990</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.3788</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.4205</u>	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 the City of Johnson City, Texas 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 the City of Johnson City, Texas 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 the City of Johnson City, Texas is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 17 & September 7, 2021 at 6.00 p.m. CST at the City of Johnson City City Hall Council Chambers, 303 E. Pecan Dr., Johnson City, TX 78636.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the City of Johnson City, Texas 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 City Council of the City of Johnson City, Texas at their offices or by attending the public hearing 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: C. Young, G. Guthrie, S. Coleman, S. Fisher

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: T. Babb

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 the City of Johnson City, Texas last year to the taxes proposed to be imposed on the average residence homestead by the City of Johnson City, Texas this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	2020 adopted tax rate \$0.3990	2021 proposed tax rate \$0.3990	0%
Average homestead taxable value	2020 average taxable value of residence homestead \$197,890.00	2021 average taxable value of residence homestead \$218,022.00	10.18%
Tax on average homestead	2020 amount of taxes on average taxable value of residence homestead \$789.58	2021 amount of taxes on average taxable value of residence homestead \$869.91	10.18%
Total tax levy on all properties	2020 levy \$783,733.91	(2021 proposed rate x current total value)/100 \$852,714.68	8.81%

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

For assistance with tax calculations, please contact the tax assessor for the City of Johnson City, Texas at 830.868.4013 or candice.fry@blanccad.com, or visit www.blanccad.com 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 _____.