

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 \$ 0.3715 per \$100 valuation has been proposed by the governing body of the City of Johnson City, Texas

PROPOSED TAX RATE	\$ <u>0.3715</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.3107</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.3715</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2023 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 2022 tax year and the 2023 tax year.

The voter-approval tax 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 2023 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 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 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 City Council of the City of Johnson City, Texas 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: Councilpersons Babb, Thomas, Coleman, Guthrie & Dildine
AGAINST the proposal: _____
PRESENT and not voting: Mayor Stephanie Fisher
ABSENT: _____

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

	2022	2023	Change
Total tax rate (per \$100 of value)	2022 adopted tax rate \$0.3569	2023 proposed tax rate \$0.3715	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% 4.09% Increase
Average homestead taxable value	2022 average taxable value of residence homestead \$245,658.00	2023 average taxable value of residence homestead \$277,443.00	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% 12.94% Increase
Tax on average homestead	2022 amount of taxes on average taxable value of residence homestead \$876.75	2023 amount of taxes on average taxable value of residence homestead \$1,030.70	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)% 17.56% Increase
Total tax levy on all properties	2022 levy \$1,042,698.99	(2023 proposed rate x current total value)/100 \$1,254,513.88	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% 20.31% 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 _____ County Auditor certifies that _____ County has spent \$ _____ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ 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 _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 \$ _____

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

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 \$ _____

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

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 \$ _____

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

(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 _____ or _____, or visit _____ 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 _____.