

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.29574 per \$100 valuation has been proposed by the governing body of Llano County.

|                         |                     |
|-------------------------|---------------------|
| PROPOSED TAX RATE       | \$0.29574 per \$100 |
| NO-NEW REVENUE TAX RATE | \$0.29574 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.31003 per \$100 |
| DE MINIMIS RATE         | \$0.31255 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for \*Llano County\* from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that Llano County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Llano County exceeds the voter-approval tax rate for Llano County.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Llano County, the rate that will raise \$500,000, and the current debt rate for Llano County.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Llano County is not proposing to increase property taxes for the 2020 tax year.

A public meeting to vote on the proposed tax rate will be held on Sept. 14, 2020 at 9:00 AM at John L Kuykendall Event Center, 2200 W RR 152, Llano, TX 78643.

## YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposed tax rate as follows:

**FOR:** Ron Cunningham, Peter Jones, Linda Raschke, Mike Sandoval, Jerry Don Moss

**AGAINST:** n/a

**PRESENT and not voting:** n/a

**ABSENT:** n/a

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 \*Llano County\* last year to the taxes proposed to be imposed on the average residence homestead by \*Llano County\* this year:

|                                     | 2019         | 2020         | Change                         |
|-------------------------------------|--------------|--------------|--------------------------------|
| Total Tax Rate (per \$100 of value) | \$0.3141     | \$0.29574    | decrease of -\$0.01836 OR      |
| Average homestead taxable value     | \$228,887    | \$244,991    | increase of 7.03%              |
| Tax on average homestead            | \$719        | \$725        | increase of \$6 OR 0.78%       |
| Total tax levy on all properties    | \$11,525,584 | \$11,822,557 | increase of \$296,973 OR 2.58% |

### Enhanced Indigent Health Care Expenditures

\*Llano County\* spent 110,206 from July 1, 2019 to June 30, 2020 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 \$103,290. This increased the no-new-revenue tax rate by \$0.00267.

### Indigent Defense Compensation Expenditures

\*Llano County\* spent \$ 153,707 from July 1, 2019 to June 30, 2020 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$152,314 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$0. This increased the voter-approval rate by \$ 0.00003 /\$100 to recoup the increased expenditures.

For assistance with tax calculations, please contact the tax assessor for Llano County at (325) 247-4165 or [taxinfo@co.llano.tx.us](mailto:taxinfo@co.llano.tx.us), or visit [www.co.llano.tx.us](http://www.co.llano.tx.us) for more information.