

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

*This notice only applies only to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.*

A tax rate of \$           .7999760           per \$100 valuation has been proposed by the governing body of           City of Kaufman          .

PROPOSED TAX RATE	\$ <u>          .7999760          </u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>          .7954514          </u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>          .7483985          </u>	per \$100
DE MINIMIS RATE	\$ <u>          .9525251          </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           City of Kaufman           from the same properties in both the           2020           tax year and the           2021           tax year.

(current tax year)  
(name of taxing unit)  
(preceding tax year)  
(current tax year)

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

(name of taxing unit)  
(name of taxing unit)

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

(name of taxing unit)  
(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that           City of Kaufman           is proposing to increase property taxes for the           2021           tax year.

(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON           September 13, 2021           at           City of Kaufman          .

(date and time)  
(meeting place)

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If           City of Kaufman           adopts the proposed tax rate, the qualified voters of the           City of Kaufman           may petition the           City of Kaufman           to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the           City of Kaufman           will be the voter-approval tax rate of the           City of Kaufman          .

(name of taxing unit)  
(name of taxing unit)  
(name of taxing unit)  
(name of taxing unit)

**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: \_\_\_\_\_

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 \_\_\_\_\_ City of Kaufman \_\_\_\_\_ last year  
(name of taxing unit)  
to the taxes proposed to be imposed on the average residence homestead by \_\_\_\_\_ City of Kaufman \_\_\_\_\_ this year.  
(name of taxing unit)

	2019	2020	Change
<b>Total tax rate (per \$100 of value)</b>	.8216760	.7999760	2.64%
<b>Average homestead taxable value</b>	\$126,516	\$141,002	11.45%
<b>Tax on average homestead</b>	\$1,039.55	\$1,127.98	8.46%
<b>Total tax levy on all properties</b>	\$4,022,909	\$4,358,392	8.34%

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

**No-New-Revenue Tax Rate Adjustments**

**State Criminal Justice Mandate (counties) N/A**

The \_\_\_\_\_ (county name) County Auditor certifies that \_\_\_\_\_ (county name) County has spent \$ \_\_\_\_\_ (amount minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ (county name) County Sheriff has provided \_\_\_\_\_ (county name) information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue tax rate by \_\_\_\_\_ /\$100.

**Indigent Health Care Compensation Expenditures (counties) N/A**

The \_\_\_\_\_ (name of taxing unit) spent \$ \_\_\_\_\_ (amount) from July 1 \_\_\_\_\_ (prior year) to June 30 \_\_\_\_\_ (current year) 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 \$ \_\_\_\_\_ (amount of increase).

This increased the no-new-revenue tax rate by \_\_\_\_\_ /\$100.

**Indigent Defense Compensation Expenditures (counties) N/A**

The \_\_\_\_\_ (name of taxing unit) spent \$ \_\_\_\_\_ (amount) from July 1 \_\_\_\_\_ (prior year) to June 30 \_\_\_\_\_ (current year) 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, 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 \$ \_\_\_\_\_ (amount of increase).

This increased the no-new-revenue tax rate by \_\_\_\_\_ /\$100.

**Eligible County Hospital Expenditures (cities and counties) N/A**

The \_\_\_\_\_ (name of taxing unit) spent \$ \_\_\_\_\_ (amount) from July 1 \_\_\_\_\_ (prior year) to June 30 \_\_\_\_\_ (current year) 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 \$ \_\_\_\_\_ (amount of increase).

This increased the no-new-revenue tax 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 \_\_\_\_\_ City of Kaufman \_\_\_\_\_ (name of taxing unit) at \_\_\_\_\_ 469-376-4596 \_\_\_\_\_ or \_\_\_\_\_ kaufmantaxassessor@kaufmancounty.net \_\_\_\_\_, or visit \_\_\_\_\_ www.kaufmancounty.net \_\_\_\_\_ (telephone number) (email address) (internet website address) 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 \_\_\_\_\_ (name of taxing unit) at \_\_\_\_\_ or \_\_\_\_\_ (telephone number) (email address).