

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 \$ 0.497533 per \$100 valuation has been proposed by the governing body of Fisher County

| | | | |
|-------------------------|----|-----------------|-----------|
| PROPOSED TAX RATE | \$ | <u>0.497533</u> | per \$100 |
| NO-NEW-REVENUE TAX RATE | \$ | <u>0.497533</u> | per \$100 |
| VOTER-APPROVAL TAX RATE | \$ | <u>0.509726</u> | per \$100 |

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Fisher County from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval tax rate is the highest tax rate that Fisher County 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 Fisher County is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2024 @ 9:00 a.m. at The 32nd District Courtroom 112 North Concho Roby Tx 79543

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Fisher County 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 Commissioners Court of Fisher County 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: 4
AGAINST the proposal: 0
PRESENT and not voting: _____
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 Fisher County last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by Fisher County this year.
(name of taxing unit)

| | 2023 | 2024 | Change |
|--|--|--|--|
| Total tax rate (per \$100 of value) | 2023 adopted tax rate | 2024 proposed tax rate | (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)% |
| Average homestead taxable value | 2023 average taxable value of residence homestead | 2024 average taxable value of residence homestead | (Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% |
| Tax on average homestead | 2023 amount of taxes on average taxable value of residence homestead | 2024 amount of taxes on average taxable value of residence homestead | (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)% |
| Total tax levy on all properties | 2023 levy | (2024 proposed rate x current total value)/100 | (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)% |

(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 _____ Fisher County 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 _____ Fisher County 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 _____ Fisher County 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 _____ Fisher County at _____ (325) 776-2733 or _____ hbufkin@fishercas.org, or visit _____ www.fishercad.org 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 _____ Fisher County at _____ or _____