

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

This notice only applies 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.

PROPOSED TAX RATE \$.519500 per \$100
 NO-NEW-REVENUE TAX RATE \$.480714 per \$100
 VOTER-APPROVAL TAX RATE \$.539162 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 Bandera 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 Bandera County 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 Bandera County is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 9/26/2024 10:00 a.m. at Bandera County Courthouse, 500 Main St., Bandera, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Bandera County 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 Commissioner's Court of Bandera County 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:
 Property tax amount = (tax rate) x (taxable value of your property) / 100

FOR the proposal: Richard Evans, Bruce Elker, Greg Grothues, Jack Moseley, Jody Rutherford
 AGAINST the proposal: _____
 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.

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division For additional copies, visit: comptroller.texas.gov/taxes/property-tax
 50-876 • Rev. 1-24/5

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated the rate of growth of property taxes in the state. The following table compares the taxes imposed average residence homestead by Bandera County last year to the taxes proposed to be imposed on the average residence homestead by Bandera County this year.

	2023	2024	Change
Total Tax Rate (per \$100 of value)	.5595	.5195	7.1% decrease
Average homestead taxable value	\$236,027	\$275,049	16.53% increase
Tax on average homestead	\$1,320	\$1,429	8.3% increase
Total tax levy on all properties	\$15,301,516	\$18,360,262	20% increase

Notice of Public Hearing on Tax Increase Form 50-876

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Bandera County Auditor certifies that Bandera County has spent \$ 82,280 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Bandera Sheriff has provided Bandera 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 0 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Bandera County spent \$ 54,850 from July 1 2023 to June 30 2024 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 \$ 2,130.

This increased the no-new-revenue maintenance and operations rate by .000061 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Bandera County spent \$ 248,496 from July 1 2023 to June 30 2024 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 \$ 60,961.

This increased the no-new-revenue maintenance and operations rate by .000272 /\$100.

For assistance with tax calculations, please contact the tax assessor for Bandera County at (830) 796-3731 or proptax@banderacounty.org, or visit www.banderacounty.org/page/tax-assessor.home for more information.