

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

PROPOSED TAX RATE:	\$ 0.0500 per \$100
NO-NEW REVENUE TAX RATE:	\$ 0.0472 per \$100
VOTER-APPROVAL TAX RATE:	\$ 0.0489 per \$100
DE MINIMIS RATE:	\$ 0.0647 per \$100

The no-new-revenue rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for **Hays County ESD No. 4** from the same properties in both the 2019 tax year and the 2020 tax year.

The voter approval rate is the highest tax rate that Hays County ESD No. 4 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Hays County ESD No. 4 exceeds the voter-approval rate for Hays County ESD No. 4.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Hays County ESD No. 4, the rate that will raise \$500,000, and the current debt rate for Hays County ESD No. 4.

The proposed tax rate is greater than the no-new-revenue rate. This means that Hays County ESD No. 4 is proposing to increase property taxes for 2020.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 18, 2020 at 8:30 a.m. at Central Station, 111 Green Acres Drive, Wimberley, Texas.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Hays County ESD No. 4 adopts the proposed tax rate, the qualified voters of the Hays County ESD No. 4 may petition Hays County ESD No. 4 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 Hays County ESD No. 4 will be the voter-approval tax rate of Hays County ESD No. 4.

**YOUR TAXES UNDER ANY OF THE TAX RATES MENTIONED ABOVE  
CAN BE CALCULATED AS FOLLOWS:**

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

FOR the proposal: Eddie Gumbert, Joe Pendleton, Chuck Ware, John D. White

AGAINST the proposal: none

PRESENT and not voting: Ron Spangenberg

ABSENT: none

The 86<sup>th</sup> 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 Hays County ESD No. 4 last year to the taxes proposed to be imposed on the average residence homestead by Hays County ESD No. 4 this year.

	2019	2020	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.0500	\$0.0500	No change
<b>Average homestead taxable value</b>	\$295,983	\$318,925	Increase of 0.07751%
<b>Tax on average homestead</b>	\$147.99	\$156.27	Increase of \$5.73, or 0.05596%
<b>Total tax levy on all properties</b>	\$1,321,194	\$1,398,921	Increase of \$77,727, or 0.05883%

For assistance with tax calculations, please contact the tax assessor for Hays County ESD No. 4 at (512) 393-5545 or [jenifer.okane@co.hays.tx.us](mailto:jenifer.okane@co.hays.tx.us) or visit [hayscountytax.com](http://hayscountytax.com).