

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

A tax rate of \$0.5220 per \$100 valuation has been proposed by the governing body of the County of Bastrop.

PROPOSED TAX RATE	\$0.5220 per \$100
NO-NEW-REVENUE TAX RATE	\$0.50976 per \$100
VOTER-APPROVAL TAX RATE	\$0.52204 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 the County of Bastrop from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that the County of Bastrop 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 Bastrop County is proposing to increase property taxes for the 2021 tax year.

**A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 7, 2021, at 10:00 am, in the Commissioner's Courtroom, Second Floor, 804 Pecan Street, Bastrop, Tx. 78602.**

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the County of Bastrop 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 the County of Bastrop 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:**

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

FOR the proposal: Judge Paul Pape  
Commissioner Precinct One, Mel Hamner  
Commissioner Precinct Two, Clara Beckett  
Commissioner Precinct Three, Mark Meuth  
Commissioner Precinct Four, Donna Snowden

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 the County of Bastrop last year to the taxes proposed to be imposed on the average residence homestead by the County of Bastrop this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	0.5599	0.5220	Decrease of 0.0379 per \$100, or 6.76%
Average homestead taxable value	\$191,961	\$208,753	Increase of 8.75%
Tax on average homestead	\$1,074.79	\$1,089.69	Increase of 14.90, or 1.38%
Total tax levy on all properties	\$40,465,840.93	\$44,947,048.13	Increase of \$4,481,207.20, or 11.07%

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

#### **State Criminal Justice Mandate**

The Bastrop County Auditor certifies that the County of Bastrop has spent \$27,855 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Bastrop County Sheriff has provided the County of Bastrop information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the no-new-revenue tax rate by 0.00000 /\$100.

#### **Indigent Health Care Compensation Expenditures**

The County of Bastrop spent \$ 550,380.07 from July 1, 2020 to June 30, 2021 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 \$ 59,490.80. This increased the no-new-revenue tax rate by 0.00082 /\$100.

#### **Indigent Defense Compensation Expenditures**

The County of Bastrop spent \$ 584,725.56 from July 1, 2020 to June 30, 2021 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 \$ -68,452.47. This increased the no-new-revenue tax rate by 0.00000 /\$100.

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For assistance with tax calculations, please contact the Tax Assessor for the County of Bastrop at:

**(512) 581-7161** or **taxoffice@co.bastrop.tx.us** or visit **www.BastropTAC.com**