

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.526933 per \$100 valuation has been proposed by the governing body of Grimes County.

PROPOSED TAX RATE	\$0.526933 per \$100
NO-NEW REVENUE TAX RATE	\$0.501060 per \$100
VOTER-APPROVAL TAX RATE	\$0.551976 per \$100
DE MINIMIS RATE	\$0.572721 per \$100

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

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

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

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

A public hearing on the proposed tax rate will be held on September 23, 2020 at 8:45 AM at Grimes County Annex Building, 114 West Buffington Avenue, Anderson, Texas 77830.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Grimes 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 Commissioners Court of Grimes County at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

Joe Fauth III County Judge
 David E. Dobyanski Commissioner Precinct 2
 Phillip Cox Commissioner Precinct 4

Chad Mallett Commissioner Precinct 1
 Barbara Walker Commissioner Precinct 3

AGAINST:

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 Grimes County last year to the taxes proposed to be imposed on the average residence homestead by Grimes County this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.530261	\$0.526933	<i>decrease of</i> 0.003328 -0.63%
Average homestead taxable value	\$155,502	\$168,564	<i>increase of</i> 8.39%
Tax on average homestead	\$825	\$888	<i>increase of</i> \$63 OR 7.71%
Total tax levy on all properties	\$14,962,897	\$16,250,777	<i>increase of</i> \$1,287,880 OR 8.61%

State Criminal Justice Mandate

The Grimes County Auditor certifies that Grimes County has spent \$61,490 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Grimes County Sheriff has provided Grimes County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$0.000337/\$100.

For assistance with tax calculations, please contact the tax assessor for Grimes County at 936-873-2163 or mboehnke@grimescad.org, or visit <https://www.grimescountytexas.gov/> for more information.