

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.578509 per \$100 valuation has been proposed by the governing body of Carson County.

PROPOSED TAX RATE	\$0.578509 per \$100
NO-NEW-REVENUE TAX RATE	\$0.553901 per \$100
VOTER-APPROVAL TAX RATE	\$0.591605 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 Carson County 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 Carson 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 Carson County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 23, 2021 AT 10:00 AT Carson County Commissioner's Court Room.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Carson 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 Carson County at their offices or by attending the public hearing mentioned above.

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

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

<b>FOR the proposal:</b>	Dan Looten	Mike Britten
	James Martin	Mike Jennings
	Kevin Howell	

**AGAINST the proposal:** None

**PRESENT and not voting:** None

**ABSENT:** None

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

	<b>2020</b>	<b>2021</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.598575	\$0.578509	decrease of -0.020066, or -3.35%
<b>Average homestead taxable value</b>	\$54,066	\$52,050	decrease of -2,016, or -3.73%
<b>Tax on average homestead</b>	\$323.63	\$301.11	decrease of -22.52, or -6.96%
<b>Total tax levy on all properties</b>	\$4,293,952	\$4,496,739	increase of 202,787, or 4.72%

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

The Carson County spent \$28,282 from July 1, 2020 to June 30, 2021 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$28,282. This increased the no-new-revenue tax rate by \$0.003648/\$100.

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For assistance with tax calculations, please contact the tax assessor for Carson County at 806-537-3622 or dan.looten@co.carson.tx.us, or visit [www.co.carson.tx.us](http://www.co.carson.tx.us) for more information.