

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	\$.2644	per \$100
NO-NEW-REVENUE TAX RATE	\$.2547	per \$100
VOTER-APPROVAL TAX RATE	\$.2644	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 Rockwall County from the same properties in both the 2023 tax year and the 2024 tax year.

(current tax year)
(name of taxing unit)
(preceding tax year)
(current tax year)

The voter-approval tax rate is the highest tax rate that Rockwall County may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Rockwall County is proposing to increase property taxes for the 2024 tax year.

(name of taxing unit)
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 10, 2024 at 9 AM at 101 E. Rusk Street Rockwall, Texas 75087 - 3rd floor.

(date and time)
(meeting place)

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

(name of governing body)
(name of taxing unit)

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

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Commissioners - Dana Macalik, Dennis Bailey and John Stacy
 AGAINST the proposal: Judge Frank New
 PRESENT and not voting: N/A
 ABSENT: Commissioner - Cliff Sevier

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.

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 Rockwall County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Rockwall County this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	2023 adopted tax rate .2760	2024 proposed tax rate .2644	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year) - 4%
Average homestead taxable value	2023 average taxable value of residence homestead \$412,287	2024 average taxable value of residence homestead \$444,388	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year) 8%
Tax on average homestead	2023 amount of taxes on average taxable value of residence homestead \$1,138	2024 amount of taxes on average taxable value of residence homestead \$1,175	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year) 3%
Total tax levy on all properties	2023 levy \$55,303,731	(2024 proposed rate x current total value)/100 \$57,970,353	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year) 5%

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Rockwall County County Auditor certifies that Rockwall County County has spent \$ 72,292 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Rockwall County Sheriff has provided Rockwall County 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 Rockwall County spent \$ 216,902 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 \$ 0

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Rockwall County spent \$ 997,726 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 \$ 75,226

This increased the no-new-revenue maintenance and operations rate by .000234 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The Rockwall County spent \$ N/A from July 1 2023 to June 30 2024 on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ N/A

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

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Rockwall County at (972) 771-2034 or info@rockwallcad.com, or visit www.rockwallcad.com for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for Rockwall County at (972) 771-2034 or info@rockwallcad.com.