

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 \$.3131 per \$100 valuation has been proposed by the governing body of Rockwall County.

PROPOSED TAX RATE \$.3131 per \$100

NO-NEW-REVENUE TAX RATE \$.2965 per \$100

VOTER-APPROVAL TAX RATE \$.3149 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 Rockwall 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 Rockwall 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 Rockwall 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 28th at 9 AM at 101 East Rusk St. Rockwall, TX 75087 on the 3rd floor.

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.

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

Property tax amount = (tax rate) x (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 Cliff Sevier, Lee Gilbert, Dennis Bailey, and Janet Nichol

AGAINST the proposal: County Judge David Sweet

PRESENT and not voting: N/a

ABSENT: N/a

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

	2020	2021	Change
Total tax rate (per \$100 of value)	.3131 Adopted tax rate	.3131 Proposed tax rate	0%
Average homestead taxable value	324422	339179	4.5%
Tax on average homestead	\$1,016	\$1,062	4.5%
Total tax levy on all properties	\$42,313,767	\$44,624,941	5.5%

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

No-New Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties)

The Rockwall County County Auditor certifies that Rockwall County has spent \$ 334,124 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 tax rate by .0026 /\$100

Indigent Health Care Compensation Expenditures (counties)

The Rockwall County spent \$ 0 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 \$ 0.

This increased the no-new revenue tax rate by 0 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Rockwall County spent \$ 826,337 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 \$ 52,197.

This increased the no-new revenue tax rate by .0003 /\$100

(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 Central Appraisal at 972-771-2034 or Info@rockwallcad.com, or visit Rockwallcad.com for more information.