

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.5679 per \$100 valuation has been proposed by the governing body of County of Lavaca.

PROPOSED TAX RATE	\$0.5679 per \$100
NO-NEW-REVENUE TAX RATE	\$0.5484 per \$100
VOTER-APPROVAL TAX RATE	\$0.6088 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 County of Lavaca 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 County of Lavaca 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 County of Lavaca is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 16, 2021 AT 10:00 AM AT THE COMMISSIONER'S COURT ROOM, 109 N LAGRANGE ST, HALLETTSVILLE, TX 77964.

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

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

FOR the proposal:	Edward Pustka, Comm Pct. 1	Ronald Berckenhoff, Comm Pct. 2
	Kenny W. Siegel, Comm Pct. 3	Dennis W. Kocian, Comm Pct. 4

AGAINST the proposal: Mark Myers, County Judge

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.5679	\$0.5679	increase of 0.0000, or 0.00%

Average homestead taxable value	\$134,464	\$147,730	increase of 13,266, or 9.87%
Tax on average homestead	\$763.62	\$838.96	increase of 75.34, or 9.87%
Total tax levy on all properties	\$13,133,472	\$13,779,286	increase of 645,814, or 4.92%

For assistance with tax calculations, please contact the tax assessor for County of Lavaca at 361-798-3601 or dsevcik@co.lavaca.tx.us, or visit www.co.lavaca.tx.us for more information.