

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.625729 per \$100 valuation has been proposed by the governing body of Comanche County.

PROPOSED TAX RATE	\$0.625729 per \$100
NO-NEW-REVENUE TAX RATE	\$0.596868 per \$100
VOTER-APPROVAL TAX RATE	\$0.625729 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 Comanche 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 Comanche 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 Comanche 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 30, 2021 AT 10:00 am AT Comanche County Courthouse, 1st floor Courtroom, 101 W. Central Ave., Comanche, TX 76442.

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

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

FOR the proposal: Precinct 1 Commissioner Underwood, Precinct 2 Commissioner Gillette,
Precinct 3 Commissioner Sides, Comanche County Judge Davis

AGAINST the proposal: Precinct 4 Commissioner Johnson

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.629960	\$0.625729	decrease of -0.004231, or -0.67%

Average homestead taxable value	\$97,932	\$105,607	increase of 7,675, or 7.84%
Tax on average homestead	\$616.93	\$660.81	increase of 43.88, or 7.11%
Total tax levy on all properties	\$6,850,650	\$7,233,943	increase of 383,293, or 5.59%

State Criminal Justice Mandate

The Comanche County Auditor certifies that Comanche County has spent \$103,955 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Comanche County Sheriff has provided Comanche County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.002342/\$100.

For assistance with tax calculations, please contact the tax assessor for Comanche County at 325-356-3101 or graceeverhart@co.comanche.tx.us, or visit www.co.comanche.tx.us for more information.