

NOTICE OF PUBLIC HEARING ON TAX INCREASE

COMMISSIONERS COURT

SEP 27 2021

A tax rate of \$0.420000 per \$100 valuation has been proposed by the governing body of Johnson County.

PROPOSED TAX RATE	\$0.420000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.396023 per \$100
VOTER-APPROVAL TAX RATE	\$0.420601 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 Johnson 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 Johnson 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 Johnson 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 27, 2021 AT 9:00am AT the Johnson County Courthouse, Room 201, #2 Main Street, Cleburne, TX 76033. The proposed tax rate is not greater than the voter-approval tax rate. As a result, Johnson 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 Johnson 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: Property tax amount = (tax rate) x (taxable value of your property)/100

FOR the proposal:

Roger Harmon	Rick Bailey
Kenny Howell	Mike White
Larry Woolley	

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.425000	\$0.420000	decrease of -0.005000, or -1.18%
Average homestead taxable value	\$164,778	\$190,025	increase of 25,247, or 15.32%
Tax on average homestead	\$700.31	\$798.11	increase of 97.80, or 13.97%
Total tax levy on all properties	\$52,343,630	\$58,059,933	increase of 5,716,303, or 10.92%

State Criminal Justice Mandate The Johnson County Auditor certifies that Johnson County has spent \$83,652 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Johnson County Sheriff has provided Johnson County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.000640/\$100.

Indigent Health Care Compensation Expenditures Johnson County spent \$1,823,616 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 \$544,792. This increased the no-new-revenue tax rate by \$0.004171/\$100.

Indigent Defense Compensation Expenditures Johnson County spent \$585,315 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 the current tax year, the amount of increase above last year's enhanced indigent defense compensation is \$-230,930. This increased the no-new-revenue tax rate by \$0.000000/\$100.

For assistance with tax calculations, please contact the tax assessor for Johnson County at 817-558-0122 or jcto@johnsoncountytexas.org, or visit <https://johnson.truthintaxes.com> for more information.

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