

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies only 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.

A tax rate of \$ _____ .7999760 _____ per \$100 valuation has been proposed by the governing body of _____ City of Kaufman _____.

PROPOSED TAX RATE	\$ _____ .7999760 _____ per \$100
NO-NEW-REVENUE TAX RATE	\$ _____ .7954514 _____ per \$100
VOTER-APPROVAL TAX RATE	\$ _____ .7483985 _____ per \$100
DE MINIMIS RATE	\$ _____ .9525251 _____ 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 _____ City of Kaufman _____ from the same properties in both the _____ 2020 _____ tax year and the _____ 2021 _____ tax year.

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

The voter-approval rate is the highest tax rate that _____ City of Kaufman _____ may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for _____ City of Kaufman _____ exceeds the voter-approval rate for _____ City of Kaufman _____.

(name of taxing unit)
(name of taxing unit)
(name of taxing unit)

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for _____ City of Kaufman _____, the rate that will raise \$500,000, and the current debt rate for _____ City of Kaufman _____.

(name of taxing unit)
(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that _____ City of Kaufman _____ is proposing to increase property taxes for the _____ 2021 _____ tax year.

(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON _____ September 13, 2021 _____ at _____ City of Kaufman _____.

(date and time)
(meeting place)

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If _____ City of Kaufman _____ adopts the proposed tax rate, the qualified voters of the _____ City of Kaufman _____ may petition the _____ City of Kaufman _____ to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the _____ City of Kaufman _____ will be the voter-approval tax rate of the _____ City of Kaufman _____.

(name of taxing unit)
(name of taxing unit)
(name of taxing unit)
(name of taxing unit)
(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: _____

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

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

	2019	2020	Change
Total tax rate (per \$100 of value)	.8216760	.7999760	2.64%
Average homestead taxable value	\$126,516	\$141,002	11.45%
Tax on average homestead	\$1,039.55	\$1,127.98	8.46%
Total tax levy on all properties	\$4,022,909	\$4,358,392	8.34%

(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) N/A

The _____ (county name) County Auditor certifies that _____ (county name) County has spent \$ _____ (amount minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ (county name) County Sheriff has provided _____ (county name) information on these costs, minus the state revenues received for the reimbursement of such costs.

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

Indigent Health Care Compensation Expenditures (counties) N/A

The _____ (name of taxing unit) spent \$ _____ (amount) from July 1 _____ (prior year) to June 30 _____ (current year) 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 \$ _____ (amount of increase).

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

Indigent Defense Compensation Expenditures (counties) N/A

The _____ (name of taxing unit) spent \$ _____ (amount) from July 1 _____ (prior year) to June 30 _____ (current year) 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 \$ _____ (amount of increase).

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

Eligible County Hospital Expenditures (cities and counties) N/A

The _____ (name of taxing unit) spent \$ _____ (amount) from July 1 _____ (prior year) to June 30 _____ (current year) 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 \$ _____ (amount of increase).

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

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

For assistance with tax calculations, please contact the tax assessor for _____ City of Kaufman _____ (name of taxing unit) at _____ 469-376-4596 _____ or _____ kaufmantaxassessor@kaufmancounty.net _____, or visit _____ www.kaufmancounty.net _____ (telephone number) (email address) (internet website address) 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 _____ (name of taxing unit) at _____ or _____ (telephone number) (email address).