

Notice About 2023 Tax Rates

(current year)

Property Tax Rates in TYLER COUNTY - GENERAL FUND
(taxing unit's name)

This notice concerns the 2023 property tax rates for TYLER COUNTY - GENERAL FUND
(current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate \$ 0.5807 /\$100

This year's voter-approval tax rate \$ 0.6637 /\$100

To see the full calculations, please visit www.tylercountytax.org for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
COUNTY GENERAL FUND	\$922,510

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment

(expand as needed on the last page)

Total required for <u>2023</u> debt service <i>(current year)</i>	\$	<u>0</u>
- Amount <i>(if any)</i> paid from funds listed in unencumbered funds	\$	<u>0</u>
- Amount <i>(if any)</i> paid from other resources	\$	<u>0</u>
- Excess collections last year	\$	<u>0</u>
= Total to be paid from taxes in <u>2023</u> <i>(current year)</i>	\$	<u>0</u>
+ Amount added in anticipation that the taxing unit will collect only <u>100.5300</u> % of its taxes in <u>2023</u> <i>(collection rate)</i> <i>(current year)</i>	\$	<u>0</u>
= Total Debt Levy	\$	<u>0</u>

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The _____ County Auditor certifies that _____ County has spent \$ 51,200 *(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 Sheriff has provided _____ information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$ 0.0006 /\$100.

Indigent Health Care Compensation Expenditures

The _____ spent \$ _____ from July 1 _____ to Jun 30 _____ on indigent health care compensation procedures 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 \$ _____. This increased the voter-approval tax rate by \$ _____ /\$100.

Indigent Defense Compensation Expenditures

The _____ spent \$ 262,403 from July 1 2022 to June 30 2023 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$ 249,723 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$ 12,680. This increased the voter-approval rate by \$ 0.0008 /\$100 to recoup 262403.

(use one phrase to complete sentence: the increased expenditures, or 5% more than the preceding year's expenditures)

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 TYLER COUNTY - GENERAL FUND last year (name of taxing unit) to the taxes proposed to be imposed on the average residence homestead by TYLER COUNTY - GENERAL FUND this year. (name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.5619	\$0.5807	3.34% increase
Average homestead taxable value	\$86,737	\$96,237	10.95% increase
Tax on average homestead	\$487	\$558	14.57% increase
Total tax levy on all properties	\$8,598,163	\$8,789,789	2.22% increase

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

No-New Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The [county name] County Auditor certifies that [county name] County has spent \$ 51,200 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 maintenance and operations rate by 0.0006 /\$100.

Indigent Health Care Compensation Expenditures (counties)

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 maintenance and operations rate by [amount] /\$100.

Indigent Defense Compensation Expenditures (counties)

The TYLER COUNTY - GENERAL FUND spent \$ 262,403 from July 1 2022 to June 30 2023 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, and to fund the operations of a public defender's office under Article 26.044, 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 \$ 12,680. This increased the no-new revenue maintenance and operations rate by 0.0008 /\$100.

Eligible County Hospital Expenditures (cities and counties)

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 maintenance and operations rate by [amount] /\$100.

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

For assistance with tax calculations, please contact the tax assessor for TYLER COUNTY - GENERAL FUND at (409) 283-2734 or [email address], or visit www.tylercountytax.org 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 [telephone number] or [email address].