

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.536555 per \$100 valuation has been proposed by the governing body of Jones County.

PROPOSED TAX RATE	\$0.536555 per \$100
NO-NEW REVENUE TAX RATE	\$0.488572 per \$100
VOTER-APPROVAL TAX RATE	\$0.536555 per \$100
DE MINIMIS RATE	\$0.545528 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Jones County from the same properties in both the 2022 tax year and the 2023 tax year.

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

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Jones County is proposing to increase property taxes for the 2023 tax year.

A public meeting to vote on the proposed tax rate will be held on Monday, September 25, 2023, at 9:00 am at the Jones County Commissioners Courtroom Jones County Courthouse 100 Courthouse Square Anson, Texas.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Jones 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 County Commissioners of Jones County at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

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

The members of the governing body voted on the proposed tax rate as follows:

FOR: Commissioners Spalding, Vivian, Spraberry and Judge Spurgin

AGAINST: Commissioner Davis

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 Jones County last year to the taxes proposed to be imposed on the average residence homestead by Jones County this year:

	2022	2023	Change
Total Tax Rate (per \$100 of value)	\$0.550786	\$0.536555	<i>decrease of</i> -\$0.014231 OR -2.58%
Average homestead taxable value	\$84,538	\$96,979	<i>increase of</i> +\$12,441 OR +14.7%
Tax on average homestead	\$465.62	\$520.34	<i>increase of</i> +\$54.72 OR +11.75%
Total tax levy on all properties	\$5,429,243	\$5,960,653	<i>increase of</i> +\$531,410 OR +9.78%

Enhanced Indigent Health Care Expenditures

The Jones County spent \$149,187 from July 1, 2022 to June 30, 2023 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 decrease above last year's enhanced indigent health care expenditures is \$-26,751. This increased the no-new-revenue tax rate by \$0.000000 per \$100 valuation.

Indigent Defense Compensation Expenditures

The Jones County spent \$149,255 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 \$179,530 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$-30,275. This increased the voter-approval rate by \$0.000000 /\$100 to recoup 5% more than the preceding years expenditures.

For assistance with tax calculations, please contact the tax assessor for Jones County at (325) 823-2422 or tsmith@jonescad.org, or visit jonescad.org for more information.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.