

NOTICE OF PUBLIC HEARING ON TAX INCREASE

PROPOSED TAX RATE	\$ 0.35000 per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.295147 per \$100
VOTER-APPROVAL TAX RATE	\$ 0.354828 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 Ector 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 Ector 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 Ector County is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 12, 2023, 10:00 a.m. at the Ector County Administration Building, Ector County Commissioners' Courtroom, 1010 E. 8th Street, Odessa, TX, 79761.

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

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

Property tax amount = (tax rate) x (taxable value of your property) / 100

FOR the proposal: Dustin Fawcett, Mike Gardner, Greg Simmons, Billy Hall

ABSENT: Don Stringer

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

	<u>2022</u>	<u>2023</u>	<u>Change</u>
Total tax rate	.35000	.35000	0 %
Average homestead taxable value	\$164,578	\$164,133	Decrease of -445, or -0.27%
Tax on average homestead	576.02	574.47	Decrease of -1.55, or -0.27%
Total Tax Levy on all properties	\$59,669,179	\$72,089,677	Increase of \$12,420,498, or 20.82%

No-New Revenue Maintenance and Operations Tax Rate Adjustments

Indigent Health Care Compensation Expenditures

Ector spent \$449,261 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 increase above last year's enhanced indigent health care expenditures is \$32,692. This increased the no-new revenue maintenance and operations tax rate by .000162/\$100.

Indigent Defense Compensation Expenditures

Ector County spent \$2,560,926 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 \$181,141. This increased the no-new revenue maintenance and operations tax rate by .000590/\$100.

For assistance with tax calculations, please contact the tax assessor for Ector County at 432-332-6834 or ector@ectorcad.org for more information.