

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.8130 per \$100 valuation has been proposed by the governing body of Cottle County.

PROPOSED TAX RATE	\$0.8130 per \$100
NO-NEW-REVENUE TAX RATE	\$0.8472 per \$100
VOTER-APPROVAL TAX RATE	\$0.9512 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 Cottle 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 Cottle County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Cottle County is not proposing to increase property taxes for the 2021 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 23, 2021 AT 9:30 AM AT Commissioners Courtroom, Cottle County Courthouse, 815 9th Street, Paducah, Texas.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Cottle 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 Cottle County at their offices or by attending the public meeting mentioned above. YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

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

**FOR the proposal:** Steven Beck John Brothers  
Harvey Truelock Arty Tucker

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

	<b>2020</b>	<b>2021</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.7787	\$0.8130	increase of 0.0343, or 4.40%
<b>Average homestead taxable value</b>	\$33,285	\$36,221	increase of 2,936, or 8.82%
<b>Tax on average homestead</b>	\$259.19	\$294.48	increase of 35.29, or 13.62%
<b>Total tax levy on all properties</b>	\$1,397,170	\$1,342,205	decrease of -54,965, or -3.93%

### **Indigent Health Care Compensation Expenditures**

The Cottle County spent \$65,057 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 \$50,992. This increased the no-new-revenue tax rate by \$0.0309/\$100.

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For assistance with tax calculations, please contact the tax assessor for Cottle County at (806) 492-3345 or [cottlead@caprock-spur.com](mailto:cottlead@caprock-spur.com), or visit <http://www.co.cottle.tx.us/page/cottle.Tax%20Worksheets> for more information.