

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies 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.

PROPOSED TAX RATE	\$.358989	per \$100
NO-NEW-REVENUE TAX RATE	\$.334702	per \$100
VOTER-APPROVAL TAX RATE	\$.358989	per \$100

The no-new-revenue tax rate is the tax rate for the 2024 (current tax year) tax year that will raise the same amount of property tax revenue for Lubbock County (name of taxing unit) from the same properties in both the 2023 (preceding tax year) tax year and the 2024 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that Lubbock County (name of taxing unit) 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 Lubbock County (name of taxing unit) is proposing to increase property taxes for the 2024 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Monday, August 26, 2024 at 10:15am (date and time) at Lubbock County Courthouse, 5th floor (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Lubbock County (name of taxing unit) 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 Lubbock County Commissioners Court (name of governing body) of Lubbock County (name of taxing unit) 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:

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

(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: Judge Curtis Parrish, Commissioner Pct. 1 Terrance Kovar, & Commissioner Pct. 3 Gilbert Flores
AGAINST the proposal: Commissioner Pct. 2 Jason Corley, Commissioner Pct. 4 Jordan Rackler
PRESENT and not voting: NA
ABSENT: NA

Visit [Texas.gov/PropertyTaxes](https://www.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.

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

	2023	2024	Change
Total tax rate (per \$100 of value)	2023 adopted tax rate .347507	2024 proposed tax rate .358989	Increase of .01148200 or 3.30%
Average homestead taxable value	2023 average taxable value of residence homestead \$207,092	2024 average taxable value of residence homestead \$219,456	Increase \$12,364 of 5.97%
Tax on average homestead	2023 amount of taxes on average taxable value of residence homestead \$719.66	2024 amount of taxes on average taxable value of residence homestead \$787.82	Increase of \$68.16, or 9.47%
Total tax levy on all properties	2023 levy \$104,312,562.14	(2024 proposed rate x current total value)/100 \$115,345,998.07	Increase of \$11,033,435.93, or 10.58%

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

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Lubbock County County Auditor certifies that Lubbock County County has spent \$ 1,012,650 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Lubbock County Sheriff has provided Lubbock County 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 .003609 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Lubbock County spent \$ 0.00 from July 1 2023 to June 30 2024 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 \$ 0.00

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Lubbock County spent \$ 6,960,955 from July 1 2023 to June 30 2024 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 \$ 2,676,319.

This increased the no-new-revenue maintenance and operations rate by .000763 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The Lubbock County spent \$ 0.00 from July 1 2023 to June 30 2024 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 \$ 0.00

This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

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

For assistance with tax calculations, please contact the tax assessor for Lubbock County at (806) 762-5000 or info@lubbockcad.org, or visit lubbockcad.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 Lubbock County at (806) 762-5000 or info@lubbockcad.org.