

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.100000 per \$100 valuation has been proposed by the governing body of **Hardin County ESD No. 2**.

Proposed Tax Rate	\$0.100000 per \$100
No-New-Revenue Tax Rate	\$0.097183 per \$100
Voter-Approval Tax Rate	\$0.105142 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for **Hardin County ESD No. 2** from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that **Hardin County ESD No. 2** 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 **Hardin County ESD No. 2** is proposing to increase property taxes for the 2020 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 17, 2020 at 6:00 p.m. at the Lumberton Fire Station #1 Meeting Room at 228 Country Lane Drive, Lumberton, Texas.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, **Hardin County ESD No. 2** 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 board of Commissioners of **Hardin County ESD No. 2** 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:

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

FOR the proposal: Tommy Evans, Lisa O'Blanc, Fritz Erbelding, Ernie Koch

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Joe Tumbleson

The 86th 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 **Hardin County ESD No. 2** last year to the taxes proposed to be imposed on the average residence homestead by **Hardin County ESD No. 2** this year.

	2019	2020	Change
Total tax rate (per \$100 of value)	\$0.10/\$100	\$0.10/\$100	Decrease of \$0per \$100, or 0%
Average homestead taxable value	\$150,860	\$155,955	Increase of 3.38%
Tax on average homestead	\$150.86	\$155.96	Increase of \$5.10, or 3.38%
Total tax levy on all properties	\$1,470,211.00	\$1,553,445.20	Increase of \$83,234.20, or 5.66%

For assistance with tax calculations, please contact the tax assessor for **Hardin County ESD No. 2** at 409-246-5180 or shirley.cook@co.hardin.tx.us or visit <http://www.co.hardin.tx.us/page/hardin.County.Assessor.Collector>.