

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.099122 per \$100 valuation has been proposed by the governing body of HARDIN COUNTY ESD#2-LUMBERTON.

PROPOSED TAX RATE	\$0.099122 per \$100
NO-NEW-REVENUE TAX RATE	\$0.090954 per \$100
VOTER-APPROVAL TAX RATE	\$0.099434 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 HARDIN COUNTY ESD#2-LUMBERTON 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 HARDIN COUNTY ESD#2-LUMBERTON 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#2-LUMBERTON is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 16, 2021 AT 09:30 AM AT Hardin County ESD#2 Fire Station; 228 Country Lane Dr. Lumberton, Texas 77657.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, HARDIN COUNTY ESD#2-LUMBERTON 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 Directors of HARDIN COUNTY ESD#2-LUMBERTON at their offices or by attending the public hearing 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:	Fritz Erbeling Ernie Koch	Joe Tumbleson Tommy Evans
--------------------------	------------------------------	------------------------------

AGAINST the proposal:

PRESENT and not voting:

ABSENT:	Lisa O'Blanc
----------------	--------------

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 HARDIN COUNTY ESD#2-LUMBERTON last year to the taxes proposed to be imposed on the average residence homestead by HARDIN COUNTY ESD#2-LUMBERTON this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.100000	\$0.099122	decrease of -0.000878, or -0.88%

Average homestead taxable value	\$155,955	\$185,557	increase of 29,602, or 18.98%
Tax on average homestead	\$155.96	\$183.93	increase of 27.97, or 17.93%
Total tax levy on all properties	\$1,551,542	\$1,743,096	increase of 191,554, or 12.35%

For assistance with tax calculations, please contact the tax assessor for HARDIN COUNTY ESD#2-LUMBERTON at or , or visit www.co.hardin.tx.us for more information.