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	$ 0.7600	per $100
NO-NEW-REVENUE TAX RATE	$ 0.7373	per $100
VOTER-APPROVAL TAX RATE	$ 0.7825	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 LAMB 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 LAMB 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 LAMB 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 09/09/2024 10:00 AM *(date and time)* at Lamb County Courthouse, 2nd Floor, Lamb County Commissioner's Court Room, 100 6th Dr., Littlefield, TX *(meeting place)*.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, LAMB 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 LAMB COUNTY COMMISSIONERS *(name of office responsible for administering the election)* of LAMB 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:

Property tax amount = (tax rate) x (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: Commissioners Cory DeBerry, Kent Lewis, Danny Short, Lee Logan and Judge James M. DeLoach

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: NONE

Visit 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 LAMB COUNTY *(name of taxing unit)* last year to the taxes proposed to the be imposed on the average residence homestead by LAMB COUNTY *(name of taxing unit)* this year.

	2023	2024	Change
Total tax rate (per $100 of value)	$0.7460	$0.7600	1.87% increase
Average homestead taxable value	$87,015	$94,443	8.53% increase
Tax on average homestead	$649	$717	10.57% increase
Total tax levy on all properties	$10,390,845	$10,743,284	3.39% increase

(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 Lamb *(county name)* County Auditor certifies that Lamb *(county name)* County has spent $ 45,319 *(amount minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Lamb *(county name)* County Sheriff has provided Lamb *(county name)* 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 0.0014 /$100.

Indigent Health Care Compensation Expenditures (counties)

The LAMB COUNTY *(name of taxing unit)* spent $ 298,457 *(amount)* from July 1 2023 *(prior year)* to June 30 2024 *(current year)* 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 $ 77,480 *(amount of increase)*.

This increased the no-new-revenue maintenance and operations rate by 0.0054 /$100.

Indigent Defense Compensation Expenditures (counties)

The LAMB COUNTY *(name of taxing unit)* spent $ 55,651 *(amount)* from July 1 2023 *(prior year)* to June 30 2024 *(current year)* 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 $ 6,328 *(amount of increase)*.

This increased the no-new-revenue maintenance and operations rate by 0.0001 /$100.

Eligible County Hospital Expenditures (cities and counties)

The LAMB COUNTY *(name of taxing unit)* spent $ 1,326,044 *(amount)* from July 1 2023 *(prior year)* to June 30 2024 *(current year)* 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 $ 1,915 *(amount of increase)*.

This increased the no-new revenue maintenance and operations rate by 0.0001 /$100.

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

For assistance with tax calculations, please contact the tax assessor for LAMB COUNTY *(name of taxing unit)* at (806) 385-6474 *(telephone number)* or lambcad@lambcad.org *(email address)*, or visit lambcad.org *(internet website address)* 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 ____________ *(name of taxing unit)* at ____________ *(telephone number)* or ____________ *(email address)*.