

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate and the de minimis rate exceeds the voter-approval rate, as prescribed by Tax Code §§ 26.06(b-1) and 26.063(d).

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 that also meets the definition of a special taxing unit.

A tax rate of \$ 0.7943 per \$100 valuation has been proposed by the governing body of LAMB COUNTY.

PROPOSED TAX RATE	\$ <u>0.7943</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.7473</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.7832</u> per \$100
DE MINIMIS RATE	\$ <u>0.7986</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for LAMB COUNTY from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that LAMB COUNTY may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for LAMB COUNTY exceeds the voter-approval tax rate for LAMB COUNTY.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for LAMB COUNTY, the rate that will raise \$500,000, and the current debt rate for LAMB COUNTY.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that LAMB COUNTY is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/29/2022 10:15 AM at Lamb County Courthouse, 2nd Floor, Lamb County Commissioner's Court Room, 100 6th Dr., Littlefield, TX.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If LAMB COUNTY adopts the proposed tax rate, LAMB COUNTY is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of the LAMB COUNTY may not petition the LAMB COUNTY to require an election to be held to determine whether to reduce the proposed tax rate.

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 James M. DeLoach; Cory DeBerry, Commissioner; Kent Lewis, Commissioner; Danny Short, Commissioner; Lee Logan, Commissioner

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

	2021	2022	Change
Total tax rate (per \$100 of value)	0.7943	0.7943	0 increase
Average homestead taxable value	66,360	73,075	10.11 increase
Tax on average homestead	527	580	10.05 increase
Total tax levy on all properties	8,849,472	9,484,168	7.17 increase

(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 or lambcad@lambcad.org, or visit lambcad.org
(telephone number) *(email address)* *(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 _____ or _____.
(telephone number) *(email address)*

(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 Auditor certifies that Lamb County has spent \$ 0 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Lamb County Sheriff has provided Lamb 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 0.0000 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The LAMB COUNTY spent \$ 0 from July 1 2021 to June 30 2022 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.

This increased the no-new-revenue maintenance and operations rate by 0.0000 /\$100.

Indigent Defense Compensation Expenditures (counties)

The LAMB COUNTY spent \$ 82,893 from July 1 2021 to June 30 2022 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 \$ 32,710.

This increased the no-new-revenue maintenance and operations rate by 0.0002 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The LAMB COUNTY spent \$ 1,238,483 from July 1 2021 to June 30 2022 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 \$ 107,347.

This increased the no-new-revenue maintenance and operations rate by 0.0076 /\$100.

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

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(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 _____ at _____ or _____.