Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$646085 per \$10	00 valuation has been pro	posed by the governing body of
Young County, Texas		
	646085	
PROPOSED TAX RATE	\$.646085	per \$100
NO-NEW-REVENUE TAX RATE	700007	per \$100
VOTER-APPROVAL TAX RATE	_{\$.} 789687	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 Young County Texas	(current tax year)	_ from the same properties in both
the 2019 tax year and the 2020	ⁱⁱ⁾ tax year	
(preceding tax year) (curre	nt tax year)	
The voter-approval rate is the highest tax rate that Young Cou	(name of taxing unit)	may adopt without holding
an election to seek voter approval of the rate.	,	
The proposed tax rate is not greater than the no-new-revenue to	ax rate. This means that	Young County, Texas is not
proposing to increase property taxes for the 2020	tax year.	(name of taxing unit)
A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RAT		ugust 24, 2020 at 9:30 a.m.
at 516 Fourth Street Room 106 (County Courtroom) Young County Courthouse Graham, Tex		(date and time)
(meeting place)		 -
The proposed tax rate is also not greater than the voter-approva	al tax rate. As a result, Y	oung County, Texas is not
required to hold an election to seek voter approval of the rate. H		
·	* * *	•
proposed tax rate by contacting the members of the Commiss		(name of taxing unit)
at their offices or by attending the public meeting mentioned about	ove.	
YOUR TAXES OWED UNDER ANY OF THE TAX RATES	MENTIONED ABOVE C	AN RE CALCULATED AS FOLLOWS:
Property tax amount = (tax rate) :	x (taxable value of your p	property) / 100
(List names of all members of the governing body below, showing how each voted on	the proposed tax rate or, if one or	nore were absent, indicating absences.)
FOR the proposal: J.C. Bullock, CJ: Commissioners Sipe	es, Pruitt, Rogers, and	Wiley
AGAINST the proposal: None		
PRESENT and not voting: None		
ABSENT: None		
		Commissioners Court Minutes
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(Include the following text if these no-new-revenue tax rate adjustments apply for the taxing unit)

No-New Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties		
The Young County	County Auditor certifies that You	ng County has
spent \$ NONE	in the previous 12 months for	or the maintenance and operations cost
(amount minus any amount received from state r of keeping inmates sentenced to the Texas I	revenue for such costs) Department of Criminal Justice Young	County
	information on the	(county name)
(cou	inty name)	se costs, minus the state revenues
received for the reimbursement of such cost		
This increased the no-new revenue tax rate	by 0.0 /\$100.	
Indigent Health Care Compensation Expe		
The Young County, Texas	spent \$ 0.0 from July 1 2019	to June 30 2020
(name of taxing unit) on indigent health care compensation proce	spent \$ $\frac{0.0}{(amount)}$ from July 1 $\frac{2019}{(prior\ ye)}$ dures at the increased minimum eligibility stands	car) (current year) ards, less the amount of state
assistance.		
	above last year's enhanced indigent health care	a expanditures is © 0.0
		(amount of increase)
This increased the no-new revenue tax rate	by <u>U.U</u> /\$100.	
Indigent Defense Compensation Expendi	itures (counties)	
The Young County, Texas	spent \$ 261,539 from July 1 2019 (prior yellow)	to June 30 2020
(name of taxing unit) to provide appointed counsel for indigent ind	(prior yadio) (in) (in	ear) (current year) dance with the schedule of fees adopted
	, -	
	dure, less the amount of any state grants receive	
increase above last year's enhanced indiger	nt defense compensation expenditures is \$ $\frac{0.0}{\sqrt{1000}}$	ount of increase)
This increased the no-new revenue tax rate		ount of increase)
	., ., ., ., ., ., ., ., ., ., ., ., ., .	
Eligible County Hospital Expenditures (c	•	
The Young County, Texas	spent \$ $\frac{0.0}{\text{(amount)}}$ from July 1 $\frac{2019}{\text{(prior y)}}$	to June 30 2020
(name of taxing unit) on expenditures to maintain and operate an	(amount) (prior y n eligible county hospital.	ear) (current year)
		0.0 م در دور بازای
For current tax year, the amount of increase	e above last year's eligible county hospital exper	(amount of increase)
This increased the no-new revenue tax rate	_{by} 0.0 /\$100.	
(If the tax assessor for the taxing unit ma		
For assistance with tax calculations, please	contact the tax assessor for Young Count	y, Texas
{at} 940-549-2392 or L	.uke.Robbins@youngcad.org, or visit Young	ne of taxing unit) g County, Texas www.co.young.tx.us
(telephone number) for more information.	(email address)	(internet website address)
(If the tax assessor for the taxing unit do	es not maintain an internet websitel	
		Appraisal District
For assistance with tax calculations, please	contact the tax assessor for Young Central	ne of taxing unit)
	.uke.Robbins@youngcad.org	, ,
(telephone number)	(email address)	Commissioners Court Minu
		Evhihit

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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 Young County, Texas last year to the taxes proposed to the be imposed on the average residence homestead by Young County, Texas this year.

	2019	2020	Change
Total tax rate (per \$100 of value) .720759	2019 adopted tax rate .720759	2020 proposed tax rate .646085	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value \$91,541.00	2019 average taxable value of residence homestead \$86,466.00	2020 average taxable value of residence homestead \$91,541.00	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% + 5.9%
Tax on average homestead \$591.43	2019 amount of taxes on average taxable value of residence homestead \$623.21	2020 amount of taxes on average taxable value of residence homestead \$591.43	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties .646085	2019 levy \$7,375028.	(2020 proposed rate x current total value)/100 \$7,286,076.	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

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