

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.760000 per \$100 valuation has been proposed by the governing body of CITY OF COMBES.

PROPOSED TAX RATE	\$0.760000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.691179 per \$100
VOTER-APPROVAL TAX RATE	\$0.703737 per \$100
DE MINIMIS RATE	\$1.190882 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 CITY OF COMBES 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 CITY OF COMBES may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for CITY OF COMBES exceeds the voter-approval rate for CITY OF COMBES.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF COMBES is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 13, 2021 AT 7:00pm AT Combes Municipal Complex;21626 Hand Road; Combes TX 78535.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If CITY OF COMBES adopts the proposed tax rate, the qualified voters of the CITY OF COMBES may petition the CITY OF COMBES to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the CITY OF COMBES will be the voter-approval tax rate of the CITY OF COMBES.

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:	MAYOR PRO-TEM RENE ESTRADA	COMMISSIONER OLGA H MONTES
	COMMISSIONER ANN FORBES	COMMISSIONER KENNETH P STOLAR
	COMMISSIONER CARLOS CORDOVA	

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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 CITY OF COMBES last year to the taxes proposed to be imposed on the average residence homestead by CITY OF COMBES this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.760000	\$0.760000	increase of \$0.000000, or 0.00%
Average homestead taxable value	\$70,328	\$63,742	decrease of \$-6,586, or -9.36%
Tax on average homestead	\$534.49	\$484.44	decrease of \$-50.05, or -9.36%
Total tax levy on all properties	\$676,783	\$758,702	increase of \$81,919, or 12.10%

For assistance with tax calculations, please contact the tax assessor for CITY OF COMBES at (956) 425-7131 or agutierrez@townofcombes.com, or visit www.townofcombes.com. for more information.