

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.70595 per \$100 valuation has been proposed by the governing body of Potter County.

PROPOSED TAX RATE	\$0.70595 per \$100
NO-NEW-REVENUE TAX RATE	\$0.69105 per \$100
VOTER-APPROVAL TAX RATE	\$0.74514 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 Potter County, Texas 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 Potter County, Texas 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 Potter County, Texas 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 9:00 a.m. AT Potter County Commissioner's Courtroom, 500 S Fillmore St. Room 106, Amarillo, Texas 79101.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Potter County, Texas 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 of Potter County Commissioners Court 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:

Property tax amount= (tax rate) x (taxable value of your property)/100

**FOR the proposal:** Judge Nancy Tanner, H.R. Kelly, John Coffee, & Alphonso Vaughn

**AGAINST the proposal:** Mercy Murguia

**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 Potter County last year to the taxes proposed to be imposed on the average residence homestead by Potter County this year.

	<b>2020</b>	<b>2021</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.69015	\$0.70595	2% increase
<b>Average homestead taxable value</b>	\$132,016	\$137,741	4% increase
<b>Tax on average homestead</b>	\$911	\$972	7% increase
<b>Total tax levy on all properties</b>	\$50,564,198	\$53,368,753	6% increase

## **No-New Revenue Tax Rate Adjustments**

### **State Criminal Justice Mandate**

The Potter County Auditor certifies that Potter County has spent \$91,057 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Potter County Sheriff has provided Potter County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.00000/\$100.

### **Indigent Defense Compensation Expenditures**

The Potter County, Texas spent \$1,350,573 from July 1, 2020 to June 30, 2021 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, less the amount of state grants received. For the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$0.00. This increased the no-new-revenue tax rate by \$0.00000/\$100.

For assistance with tax calculations, please contact the tax assessor for Potter County, Texas at 806-342-2601 or email [pcto@co.potter.tx.us](mailto:pcto@co.potter.tx.us), or visit [www.co.potter.tx.us](http://www.co.potter.tx.us) for more information.