

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.49602 per \$100 valuation has been proposed by the governing body of LIVE OAK COUNTY.

PROPOSED TAX RATE	\$0.49602 per \$100
NO-NEW-REVENUE TAX RATE	\$0.43068 per \$100
VOTER-APPROVAL TAX RATE	\$0.58653 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for LIVE OAK COUNTY from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that LIVE OAK COUNTY 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 LIVE OAK COUNTY is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 9:00 am AT Live Oak Commissioners Court 301 Houston St. George West, Texas 78022.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, LIVE OAK COUNTY 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 Live Oak County of LIVE OAK COUNTY 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:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

**FOR the proposal:** Randy Kopplin Richard Lee  
Judge James Liska Lucio Morin  
Mitchell Williams

**AGAINST the proposal:**

**PRESENT** and not voting:

**ABSENT:**

Visit [Texas.gov/PropertyTaxes](https://www.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 LIVE OAK COUNTY last year to the taxes proposed to be imposed on the average residence homestead by LIVE OAK COUNTY this year.

	2022	2023	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.49602	\$0.49602	increase of 0.00000, or 0.00%
<b>Average homestead taxable value</b>	\$67,200	\$71,280	increase of 4,080, or 6.07%
<b>Tax on average homestead</b>	\$333.33	\$353.56	increase of 20.23, or 6.07%
<b>Total tax levy on all properties</b>	\$19,656,120	\$22,699,503	increase of 3,043,383, or 15.48%

### **No-New-Revenue Maintenance and Operations Rate Adjustments**

#### **Indigent Health Care Compensation Expenditures**

The LIVE OAK COUNTY spent \$662,098 from July 1, 2022 to June 30, 2023 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$223,314. This increased the no-new-revenue maintenance and operations rate by \$0.00486/\$100.

#### **Indigent Defense Compensation Expenditures**

The LIVE OAK COUNTY spent \$158,449 from July 1, 2022 to June 30, 2023 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 the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$53,428. This increased the no-new-revenue maintenance and operations rate by \$0.00011/\$100.

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For assistance with tax calculations, please contact the tax assessor for LIVE OAK COUNTY at 361-449-2641 or [liveoakappraisal@liveoakappraisal.com](mailto:liveoakappraisal@liveoakappraisal.com), or visit [www.liveoakappraisal.com](http://www.liveoakappraisal.com) for more information.