

# Notice of Public Hearing on Tax Increase

The Smith County Commissioners Court will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by 11.45 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on 08/10/10 @ 9:30 a.m. at Commissioners Courtroom.

The second public hearing will be held on 08/17/10 @ 9:30 a.m. at Commissioners Courtroom.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR: Judge Baker, Commissioners Hampton & Warr  
AGAINST: Commissioners McGinnis & Phillips  
PRESENT and not voting:  
ABSENT:

The average taxable value of a residence homestead in Smith County last year was \$ 134,239 (average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). Based on last year's tax rate of \$ .289940 (preceding year's adopted tax rate) per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ 389.22 (tax on average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

The average taxable value of a residence homestead in Smith County this year is \$ 135,712 (average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). If the governing body adopts the effective tax rate for this year of \$ .296111 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 401.86 (tax on average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

If the governing body adopts the proposed tax rate of \$ .330000 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 447.85 (tax on the average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older).

Members of the public are encouraged to attend the hearings and express their views.

## Special Provisions if Applicable

### Criminal Justice Mandate (use for counties, if applicable):

The Smith County County Auditor certifies that Smith County has spent \$ -0- in the previous 12 months beginning July 1, 2009, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Smith County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

### Enhanced Indigent Health Care Expenditures (use if applicable):

The Smith County spent \$ -0- from July, 2009 to June, 2010 on enhanced indigent health care 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 -0-.