

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.495150 per \$100 valuation has been proposed by the governing body of Wilbarger County.

PROPOSED TAX RATE	\$0.495150 per \$100
NO-NEW-REVENUE TAX RATE	\$0.485154 per \$100
VOTER-APPROVAL TAX RATE	\$0.517336 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Wilbarger County from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that Wilbarger 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 Wilbarger County is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2024 AT 9:00am AT Wilbarger County Commissioner's Courtroom.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Wilbarger 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 Commissioner's Court of Wilbarger 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:

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

	2023	2024	Change
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Total tax rate (per \$100 of value)	\$0.475600	\$0.495150	increase of 0.019550 per \$100, or 4.11%
Average homestead taxable value	\$11,283	\$10,501	decrease of -6.93%
Tax on average homestead	\$53.66	\$52.00	decrease of -1.66, or -3.09%
Total tax levy on all properties	\$6,420,247	\$6,579,747	increase of 159,500, or 2.48%

For assistance with tax calculations, please contact the tax assessor for Wilbarger County at or , or visit . for more information.

Notice of Public Hearing / Meeting

Date, Time and Place for Public Hearing/ Meeting

Date (January 1, 2024)

Time (00:00 AM)

Location

September 9, 2024

9:00am

Wilbarger County Commissioner's Courtroom

Tax Rates

	General Fund	FMFC	SRB	Total
This year's proposed tax rate:	0.347220	0.125810	0.022120	0.495150
This year's proposed M&O tax rate:	0.347220	0.000000	0.000000	

No-New-Revenue Tax Rate:	0.485154	
Voter-Approval Tax Rate (excluding UI rate):	0.499578	
Voter-Approval Tax Rate (including UI rate):	0.517336	The special taxing unit VAR is the VAR calculated at 8%. For some entities, exceeding this rate allows voters the ability to petition for an election (Section 26.075, Tax C
Special Taxing Unit VAR:	0.524267	***Special taxing units that exceed this rate will have an automatic election.
De Minimis Rate:	0.523419	

Comparison of Residence Homestead Values

	Preceding Tax Year	Current Tax Year
Average residence homestead appraised value:	104,917	112,498
Homestead exemption amount for the taxing unit:	93,634	101,997
	(excluding special exemptions for persons 65 years of age or older or disabled)	
Average taxable value of a residence homestead:	11,283	10,501
	(excluding special exemptions for persons 65 years of age or older or disabled)	
Taxes imposed on the average home:	53.66	52.00
Taxes imposed on the average home at no-new-revenue tax rate:		50.95

Contact & Election Information

Enter your contact and election information below as needed to complete the Notice of Public Hearing or Notice of Public Meeting.



Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,256	1,261	0	53	0	0	0	80	84	1	0

Total Parcels*: 15,125* Parcel count is figured by parcel per ownership
Total Owners: 7,250
Total Items: 22,517

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Special Certified Totals

Exempt Value of First Time
Absolute Exemption

\$578,763 Line 10.A.

Exempt Value of First Time
Partial Exemption

\$1,359,430 Line 10.B.

New AG/Timber

Market \$0
Taxable \$0
Value Loss \$0

Industrial/Utility/Personal Property New Value

Taxable \$0

New Improvement/Personal

Market \$7,384,100
Taxable \$7,350,720

Grand Total New Value

Taxable \$7,350,720

Average Values* (includes protested & exempt value)

Average Homestead Value A*

Market \$104,468
Taxable \$93,607

Parcels
2,134

Total Homestead Value A*

Market \$222,936,400
Taxable \$199,758,250

Average Homestead Value A* and E*

Market \$113,531
Taxable \$102,890

Parcels
2,617

Total Homestead Value A* and E*

Market \$297,112,310
Taxable \$269,262,130

Average Homestead Value A* and E* and M1

Market \$112,498
Taxable \$101,997

Parcels
2,654

Total Homestead Value A* and E* and M1

Market \$298,570,480
Taxable \$270,701,090

Average Homestead Value M1

Market \$39,410
Taxable \$38,891

Parcels
37

Total Homestead Value M1

Market \$1,458,170
Taxable \$1,438,960

2023 Certified - HISTORY VALUE RECAP

(WC) - WILBARGER COUNTY

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,234	1,234	0	62	0	0	0	87	70	0	0

Owner and Parcel Counts

Total Parcels*: 15,135* Parcel count is figured by parcel per ownership sequences.

Total Owners: 7,220

Ported Homestead/Charity Amounts

Value	Items
DV Donated Home (Charity)	(+) 0 0
SS of a Service Member Ported Amount	(+) 0 0
SS of a First Responder Ported Amount	(+) 0 0
SS of DV Donated Home Ported Amount	(+) 0 0
SS of 100% DV Ported Amount	(+) 0 0

Homestead Exemptions

Value	Items
Homestead H,S	(+) 0 0
Senior S	(+) 0 0
Disabled B	(+) 0 0
DV 100%	(+) 6,837,330 70
Surviving Spouse of a Service Member	(+) 0 0
Surviving Spouse of a First Responder	(+) 0 0
Total Reimbursable (=)	6,837,330 70
Local Discount	(+) 0 0
Disabled Veteran	(+) 969,320 87
Optional 65	(+) 0 0
Local Disabled	(+) 0 0
State Homestead	(+) 0 0

H - Homestead
S - Over 65
F - Disabled Widow
B - Disabled
DV100 (1, 2, 3) - 100% Disabled Veteran
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
D - Disabled Only
W - Widow
O - Over 65 (No HS)
DV - Disabled Veteran

Total Exemptions (=) 7,806,650 (includes Ported/Charity Amounts)

Special Certified Totals

Exempt Value of First Time
Absolute Exemption

\$212,838 10.A

Exempt Value of First Time
Partial Exemption

\$942,940 10.B

New AG/Timber

Industrial/Utility/Personal Property New Value

Market	\$0	Taxable	\$0
Taxable	\$0		
Value Loss	\$0 11.A		

New Improvement/Personal

Grand Total New Value

Market	\$7,215,450	Taxable	\$7,195,060
Taxable	\$7,195,060		

Average Values* (includes protested & exempt value)

Average Homestead Value A*

Parcels

Total Homestead Value A*

Market	\$96,699
Taxable	\$86,803

2,257

Market	\$218,250,500
Taxable	\$192,675,160

Average Homestead Value A* and E*

Parcels

Total Homestead Value A* and E*

Market	\$105,900
Taxable	\$94,453

2,773

Market	\$293,660,860
Taxable	\$259,477,160

Average Homestead Value A* and E* and M1

Parcels

Total Homestead Value A* and E* and M1

Market	\$104,917
Taxable	\$93,634

2,814

Market	\$295,237,410
Taxable	\$261,030,930

Average Homestead Value M1

Parcels

Total Homestead Value M1

Market	\$38,452
Taxable	\$38,286

41

Market	\$1,576,550
Taxable	\$1,553,770