

# Southeast Leon County ESD #1 Fiscal Year 2022-2023 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$110,986, which is a 20.72 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$20,156.

The members of the governing body voted on the budget as follows:

FOR: 3

AGAINST: 0

PRESENT and not voting: 1

ABSENT: 1

## Property Tax Rate Comparison

|   | 2022-2023      | 2021-2022      |
|---|----------------|----------------|
| Property Tax Rate:                                | \$0.100000/100 | \$0.100000/100 |
| No-New-Revenue Tax Rate:                          | \$0.084588/100 | \$0.095486/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.085500/100 | \$0.096323/100 |
| Voter-Approval Tax Rate:                          | \$0.088492/100 | \$0.099694/100 |
| Debt Rate:  | \$0.000000/100 | \$0.000000/100 |

Total debt obligation for Southeast Leon County ESD #1 secured by property taxes:  
\$0

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.100000 per \$100 valuation has been proposed by the governing body of Southeast Leon County ESD #1.

|                         |                      |
|-------------------------|----------------------|
| PROPOSED TAX RATE       | \$0.100000 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.084588 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.088492 per \$100 |
| DE MINIMIS RATE         | \$0.162826 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Southeast Leon County ESD #1 from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that Southeast Leon County ESD #1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Southeast Leon County ESD #1 exceeds the voter-approval rate for Southeast Leon County ESD #1.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Southeast Leon County ESD #1, the rate that will raise \$500,000, and the current debt rate for Southeast Leon County ESD #1.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Southeast Leon County ESD #1 is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 9, 2022 AT 7pm AT Centerville Municipal Building, 325 East St Marys, Centerville, Texas 75833.

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 Southeast Leon County ESD #1 adopts the proposed tax rate, the qualified voters of the Southeast Leon County ESD #1 may petition the Southeast Leon County ESD #1 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 Southeast Leon County ESD #1 will be the voter-approval tax rate of the Southeast Leon County ESD #1.

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 Southeast Leon County ESD #1 last year to the taxes proposed to be imposed on the average residence homestead by Southeast Leon County ESD #1 this year.

|  | 2021       | 2022       | Change                         |
|--|------------|------------|--------------------------------|
| <b>Total tax rate (per \$100 of value)</b> | \$0.100000 | \$0.100000 | increase of 0.000000, or 0.00% |
| <b>Average homestead taxable value</b>     | \$14,146   | \$23,239   | increase of 9,093, or 64.28%   |
| <b>Tax on average homestead</b>            | \$14.15    | \$23.24    | increase of 9.09, or 64.24%    |
| <b>Total tax levy on all properties</b>    | \$535,624  | \$646,610  | increase of 110,986, or 20.72% |

For assistance with tax calculations, please contact the tax assessor for Southeast Leon County ESD #1 at [taxassessor@seleoncountytx.gov](mailto:taxassessor@seleoncountytx.gov) or visit [www.seleoncountytx.gov](http://www.seleoncountytx.gov) for more information.