

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.0031 per \$100 valuation has been proposed by the governing body of High Plains Underground Water Conservation District No. 1

PROPOSED TAX RATE	\$ <u>0.0031</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.003984</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.004750</u>	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 High Plains Underground Water Conservation District No. 1 from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval tax rate is the highest tax rate that High Plains Underground Water Conservation District No. 1 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that High Plains Underground Water Conservation District No. 1 is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 10, 2024 at 1:30 PM at 2930 Ave. Q, Lubbock, TX 79411.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, High Plains Underground Water Conservation District No. 1 is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the board of directors of High Plains Underground Water Conservation District No. 1 at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

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

(List names of all members of the governing body below, showing how each voted on the proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: Lynn Tate, Tony Beauchamp, Brad Heffington, Brandon Patschke, Ronnie Hopper
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 High Plains Underground Water Conservation District No. 1 last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by High Plains Underground Water Conservation District No. 1 this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.0042	\$0.0031	Decrease of \$0.0011 per \$100, or 30.1%
Average homestead taxable value	\$190,429	\$207,428	Increase of \$16,999, or 8.5%
Tax on average homestead	\$8.00	\$6.43	Decrease of \$1.57, or 21.8%
Total tax levy on all properties	\$2,549,985 from line 30 on Form 50-856	\$2,009,136 using line 21 on Form 50-856 and proposed tax rate	Decrease of \$540,849 or 23.7%

(Include the following text if these no-new-revenue rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

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

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ _____

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ (806) 762-0181 or _____ jason.coleman@hpwd.org, or visit _____ hpwd.org for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ or _____.