

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.438300 per \$100 valuation has been proposed by the governing body of Fort Bend County General Fund.

PROPOSED TAX RATE	\$0.438300 per \$100
NO-NEW-REVENUE TAX RATE	\$0.383632 per \$100
VOTER-APPROVAL TAX RATE	\$0.439350 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 Fort Bend County General Fund 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 Fort Bend County General Fund 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 Fort Bend County General Fund is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 13, 2022 AT 01:00 PM AT Fort Bend County Commissioners Courtroom, 2nd Floor, of the Historical Courthouse, 401 Jackson St. Richmond, TX 77469.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Fort Bend County General Fund 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 Fort Bend County General Fund 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:

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

The members of the governing body voted on the proposed tax increase as follows:

FOR the proposal:	Judge KP George	Commissioner Vincent Morales
	Commissioner Grady Prestage	Commissioner Andy Meyers
	Commissioner Ken DeMerchant	

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: NONE

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 Fort Bend County General Fund last year to the taxes proposed to be imposed on the average residence homestead by Fort Bend County General Fund this year.

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.438300	\$0.438300	increase of 0.000000, or 0.00%
Average homestead taxable value	\$248,102	\$275,694	increase of 27,592, or 11.12%
Tax on average homestead	\$1,087.43	\$1,208.37	increase of 120.94, or 11.12%
Total tax levy on all properties	\$351,649,693	\$419,233,696	increase of 67,584,003, or 19.22%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

The Fort Bend County General Fund spent \$830,392 from July 1, 2021 to June 30, 2022 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 \$79,327. This increased the no-new-revenue maintenance and operations rate by \$0.000087/\$100.

Indigent Defense Compensation Expenditures

The Fort Bend County General Fund spent \$8,853,954 from July 1, 2021 to June 30, 2022 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 \$2,598,837. This increased the no-new-revenue maintenance and operations rate by \$0.000343/\$100.

For assistance with tax calculations, please contact the tax assessor for Fort Bend County General Fund at 281-341-3710 or fbcinfo@fbctx.gov, or visit www.fbctx.gov for more information.

Notice About 2022 Tax Rates

Property tax rates in Fort Bend County General Fund.

This notice concerns the 2022 property tax rates for Fort Bend County General Fund. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.383632/\$100
This year's voter-approval tax rate	\$0.439350/\$100

To see the full calculations, please visit www.fortbendcountytexas.gov for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	104,467,530
Road & Bridge	9,469,505
Interest & Sinking	18,253,265

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Mobility Refunding	1,830,000	316,850	2,000	2,148,850
Mobility & Refunding 2015A	3,020,000	1,499,100	2,000	4,521,100
Facilities Refunding 2015B	6,075,000	3,031,525	2,000	9,108,525
Mobility & Refunding 2016A	4,300,000	2,754,000	2,000	7,056,000
Facilities & Justice Center Refunding 2016B	5,465,000	3,149,925	2,000	8,616,925
Mobility Tax Notice 2017	579,000	20,897	2,000	601,897
Certificates Of Obligation	870,000	299,838	2,000	1,171,838
Mobility 2017	3,815,000	1,463,875	2,000	5,280,875
Certificates of Obligation 2017B (QECCB)	432,839	137,590	2,000	572,429
Mobility Refunding 2018	1,975,000	2,061,575	2,000	4,038,575
Facilities 2019	1,215,000	1,515,900	2,000	2,732,900
Mobility 2020	1,235,000	2,566,375	2,000	3,803,375
Certificates of Obligation 2020	2,630,000	1,216,200	2,000	3,848,200
GO Refunding	2,495,000	1,272,139	2,000	3,769,139
Certificates of Obligation 2020A	570,000	730,050	2,000	1,302,050
FBC Tax Note	1,890,000	102,396	2,000	1,994,396
Certificates of Obligation	1,015,000	1,542,525	2,000	2,559,525
Mobility	700,000	1,828,750	2,000	2,530,750
New Issuance	0	3,500,000	2,000	3,502,000
Lease Revenue Obligation 2021A	0	4,282,850	0	4,282,850
Rent & Lease Obligations	4,072,870	684,490	0	4,757,360
Partial Defeasance of Debt 2015B	19,750,000	0	0	19,750,000

Total required for 2022 debt service	\$97,949,559
- Amount (if any) paid from funds listed in unencumbered funds	\$465,055
- Amount (if any) paid from other resources	\$7,054,610
- Excess collections last year	\$947,457
= Total to be paid from taxes in 2022	\$89,482,437
+ Amount added in anticipation that the unit will collect only 99.70% of its taxes in 2022	\$269,255
= Total debt levy	\$89,751,692

Voter-Approval Tax Rate Adjustments

Indigent Health Care Compensation Expenditures

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Indigent Defense Compensation Expenditures

The Fort Bend County General Fund spent \$8,853,954 from July 1, 2021 to June 30, 2022 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$6,255,117 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$2,598,837. This increased the voter-approval rate by 0.000343/\$100 to recoup 5% more than the preceding year's expenditures.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Keisha Smith, Chief Deputy on 08/11/2022 .

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