

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 CITY OF SUDAN last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by CITY OF SUDAN this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.9852	\$1.0148	3% increase
Average homestead taxable value	\$70,618	\$79,071	11.97% Increase
Tax on average homestead	\$695	\$802	15.33% Increase
Total tax levy on all properties	\$386,631	\$403,483	4.35% increase

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

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The [county name] County Auditor certifies that [county name] County has spent \$ [amount minus any amount received from state revenue for such costs] in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. [county name] County Sheriff has provided [county name] County 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 [amount] /\$100.

Indigent Health Care Compensation Expenditures (counties)

The [name of taxing unit] spent \$ [amount] from July 1 [prior year] to June 30 [current year] 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 \$ [amount of increase].

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

Indigent Defense Compensation Expenditures (counties)

The [name of taxing unit] spent \$ [amount] from July 1 [prior year] to June 30 [current year] 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 \$ [amount of increase].

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

Eligible County Hospital Expenditures (cities and counties)

The [name of taxing unit] spent \$ [amount] from July 1 [prior year] to June 30 [current year] 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 \$ [amount of increase].

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

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

For assistance with tax calculations, please contact the tax assessor for [CITY OF SUDAN] at (806) 385-6474 or lambcad@lambcad.org, or visit lambcad.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 [name of taxing unit] at [telephone number] or [email address].