

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of .73177 per \$100 valuation has been proposed by the governing body of CITY OF WEST COLUMBIA.

PROPOSED TAX RATE	\$0.731770 per \$100
NO-NEW REVENUE TAX RATE	\$0.733964 per \$100
VOTER-APPROVAL TAX RATE	\$0.762908 per \$100
DE MINIMIS RATE	\$0.999998 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for CITY OF WEST COLUMBIA from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that CITY OF WEST COLUMBIA may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for CITY OF WEST COLUMBIA exceeds the voter-approval tax rate for CITY OF WEST COLUMBIA.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for CITY OF WEST COLUMBIA, the rate that will raise \$500,000, and the current debt rate for CITY OF WEST COLUMBIA.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CITY OF WEST COLUMBIA is not proposing to increase property taxes for the 2020 tax year.

A public meeting to vote on the proposed tax rate will be held on September 14, 2020 at 7:00pm at the Council Chambers located at 512 E. Brazos Avenue in West Columbia Texas 77486.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CITY OF WEST COLUMBIA 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 City Council of CITY OF WEST COLUMBIA at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES 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: Robert L. Thomas Charley Tindol Roy E. Maynor Jr. James "Jamie" Walker Dietrich van Biedenfeld

AGAINST:

PRESENT and not voting: Laurie B. Kincannon, Mayor

ABSENT:

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 WEST COLUMBIA last year to the taxes proposed to be imposed on the average residence homestead by CITY OF WEST COLUMBIA this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.820000	\$0.731770	decrease of -\$0.088230 OR -10.76
Average homestead taxable value	\$108,086	\$124,869	increase of 15.52%
Tax on average homestead	\$886	\$914	increase of \$27 OR 3.09%
Total tax levy on all properties	\$1,380,400	\$1,391,787	increase of \$11,387 OR 0.82%

For assistance with tax calculations, please contact the tax assessor for CITY OF WEST COLUMBIA at 979-864-1320 or roving@brazoria-county.com or visit <https://www.brazoriacountytx.gov/departments/tax-office> for more information.