

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 \$ 0.460137 per \$100 valuation has been proposed by the governing body of
the City of Fairfield.

PROPOSED TAX RATE	\$ <u>0.460137</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.460137</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.477082</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount
of property tax revenue for the City of Fairfield (current tax year) from the same properties in both
the 2020 tax year and the 2021 tax year.
(preceding tax year) (name of taxing unit) (current tax year)

The voter-approval rate is the highest tax rate that the City of Fairfield may adopt without holding
an election to seek voter approval of the rate. (name of taxing unit)

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that the City of Fairfield is not
proposing to increase property taxes for the 2021 tax year.
(current tax year) (name of taxing unit)

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON Tuesday, September 14, 2021
at the Fairfield ISD Career and Technical Education Campus, 839 E. Commerce St.
(date and time) (meeting place)

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, the City of Fairfield 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 City Council of the City of Fairfield
(name of governing body) (name of taxing unit)
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: Jeffrey Price, Bobby Nichols, Stephen Daniel, Angela Oglesbee

AGAINST the proposal: _____

PRESENT and not voting: Kenneth Hughes, Mayor

ABSENT: Randy Johnson

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

	2020	2021	Change
Total tax rate (per \$100 of value)	2020 adopted tax rate \$0.464582	2021 proposed tax rate \$0.460137	Decrease of 0.9660%
Average homestead taxable value	2020 average taxable value of residence homestead \$84,311	2021 average taxable value of residence homestead \$86,742	Increase of 0.0280%, or \$2,431
Tax on average homestead	2020 amount of taxes on average taxable value of residence homestead \$391.69	2021 amount of taxes on average taxable value of residence homestead \$399.13	Increase of 1.864%, or \$7.44
Total tax levy on all properties	2020 levy \$1,054,539	(2021 proposed rate x current total value)/100 \$1,054,539	Increase of 0.0%

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

No-New Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties)

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

This increased the no-new revenue tax rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (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 tax rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (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, 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 tax rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (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 tax 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 the City of Fairfield
 at 903-389-2366 or dralstin@freestonetax.org, or visit www.co.freestone.tx.us
(telephone number) (email address) (name of taxing unit) (internet website address)
 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 _____ or _____
(telephone number) (email address)