

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.463000 per \$100 valuation has been proposed by the governing body of Cass County.

PROPOSED TAX RATE	\$0.463000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.425465 per \$100
VOTER-APPROVAL TAX RATE	\$0.463086 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 Cass County from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that Cass County 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 Cass County is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 27, 2024 AT 8:30 am AT Cass County Law Enforcement and Justice Center Bldg., JP Courtroom 2nd Floor 604 Highway 8 N Linden, TX 75563.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Cass County 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 Commissioners Court of Cass County 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:

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

FOR the proposal: Travis Ransom, County Judge Brett Fitts, Commissioner Prct 1
Kevin Young, Commissioner Prct 2 Doug Lance, Commissioner Prct 3
Darrell Godwin, Commissioner Prct 4

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 Cass County last year to the taxes proposed to be imposed on the average residence homestead by Cass County this year.

	2023	2024	Change
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Total tax rate (per \$100 of value)	\$0.464702	\$0.463000	decrease of -0.001702 per \$100, or -0.37%
Average homestead taxable value	\$112,522	\$124,346	increase of 10.51%
Tax on average homestead	\$522.89	\$575.72	increase of 52.83, or 10.10%
Total tax levy on all properties	\$10,114,422	\$11,124,036	increase of 1,009,614, or 9.98%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Cass County Auditor certifies that Cass County has spent \$1,573,173 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Cass County Sheriff has provided Cass County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by \$0.017815/\$100.

For assistance with tax calculations, please contact the tax assessor for Cass County at 903-756-5513 or ayoung.tac@casscountytexas.org, or visit co.cass.tx.us for more information.