

NOTICE OF PUBLIC HEARING ON TAX RATE INCREASE

A tax rate of \$0.3428 per \$100 valuation has been proposed by the governing body of Harrison County.

PROPOSED TAX RATE	\$0.342800 per \$100
NO-NEW-REVENUE TAX RATE	\$0.327032 per \$100
VOTER-APPROVAL TAX RATE	\$0.342800 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Harrison from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that Harrison 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, but the same as the voter approval rate. This means that Harrison County is proposing to increase property taxes for the 2025 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 4, 2025 AT 9 a.m., at the Harrison Historical Courthouse, #1, Peter Whetstone Square, 2nd Floor Courtroom, Marshall, Texas 75670.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Harrison 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 Harrison County officials at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

FOR the proposal: Judge Chad Sims, Commissioner Zephaniah Timmins, Commissioner Jay Ebarb
Commissioner William Hatfield, Commissioner Austin Koos

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 87th 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 Harrison County last year to the taxes proposed to be imposed on the average residence homestead by Harrison Co. this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.355600	\$.342800	0.0128 decrease
Average homestead taxable value	\$110,408	\$ 137,020	26,612 - increase of 19.64%
Tax on average homestead	\$392.61	\$469.70	5,314,507 – increase of 17.57%
Total tax levy on all properties	\$30,250,314	\$ 35,564,821	

For assistance with tax calculations, please contact Elizabeth Cook, Tax Assessor/Collector for Harrison County at 903 935-8411, or visit <https://harrison.countytaxrates.com> for more information.