

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.284900 per \$100 valuation has been proposed by the governing body of Harrison.

PROPOSED TAX RATE	\$0.284900 per \$100
NO-NEW-REVENUE TAX RATE	\$0.251152 per \$100
VOTER-APPROVAL TAX RATE	\$0.284955 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Harrison from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Harrison 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 Harrison is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 9:00AM AT Harrison Historic 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 of Harrison 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: Commissioner William D Hatfield Commissioner Zephaniah Timmins
Commissioner Phillip Mauldin Commissioner Jay Ebarb
Judge Chad Sims

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

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.311000	\$0.284900	decrease of -0.026100, or -8.39%
Average homestead taxable value	\$102,232	\$108,088	increase of 5,856, or 5.73%
Tax on average homestead	\$317.94	\$307.94	decrease of -10.00, or -3.15%
Total tax levy on all properties	\$24,661,445	\$28,141,975	increase of 3,480,530, or 14.11%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Defense Compensation Expenditures

The Harrison spent \$574,476 from July 1, 2022 to June 30, 2023 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 the current tax year, the amount of increase above last year’s indigent defense compensation expenditures is \$164,226. This increased the no-new-revenue maintenance and operations rate by \$0.000210/\$100.

For assistance with tax calculations, please contact the tax assessor for Harrison at 903-935-8411 or veronica@co.harrison.tx.us or visit harrisoncountytexas.org for more information.