

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$ .429019 \$100 valuation has been proposed by the governing body of

Van Zandt County

PROPOSED TAX RATE	\$ <u>.429019</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.404834</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.429020</u>	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 Van Zandt 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 Van Zandt 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 Van Zandt County is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 11, 2024 at 9:00 a.m. at the Van Zandt County Court Room, 121 E Dallas Street, Room 204, Canton Texas.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Van Zandt 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 County Clerk of Van Zandt County at their offices or by attending the public hearing 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 proposal to consider the tax increase or, if one or more were absent, indicating absences.)*

FOR the proposal: Hon. Andy Reese, County Judge; Hon. Keith Pearson, Comm. Pct #3; Hon. Brandon Barton, Comm. Pct #4

AGAINST the proposal: \_\_\_\_\_

PRESENT and not voting: \_\_\_\_\_

ABSENT: Hon. Chad LaPrade, Comm. Pct #1

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

	<b>2023</b>	<b>2024</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	2023 adopted tax Rate  .40586960	2023 proposed tax Rate  .42901900	The proposed rate is .002315 more than previous year which is an 5.7037% increase
<b>Average homestead taxable value</b>	2023 average taxable value of residence homestead  161,650	2024 average taxable value of residence homestead  163,717	2024 had an approximate increase of 1.28% in average taxable value of residence homestead from 2023
<b>Tax on average homestead</b>	2023 amount of taxes on average taxable value of residence homestead  656.00	2024 amount of taxes on average taxable value of residence homestead  702.00	Increase of approximately \$46 or 7.012%
<b>Total tax levy on all properties</b>	2023 levy  19,136,133	2024 proposed  20,769,142	The proposed tax rate for 2024 will generate approximately \$1,633,009 in more revenue than 2023 or approximately 8.5%

(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 Van Zandt County County Auditor certifies that Van Zandt County has spent \$ -0- in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Van Zandt County Sheriff has provided Van Zandt County information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue tax rate by -0-/\$100.

**Indigent Health Care Compensation Expenditures (counties)**

The Van Zandt spent \$444,025 from July 1, 2023 to June 30, 2024 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 \$ 149,265.

This increased the no-new-revenue tax rate by .003226/\$100.

**Indigent Defense Compensation Expenditures (counties)**

The Van Zandt spent \$ 625,786 from July 1, 2023 to June 30, 2024 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 \$79,958.

This increased the no-new-revenue tax rate by .000589/\$100.

**Eligible County Hospital Expenditures (cities and counties)**

The Van Zandt County spent \$ n/a from July 1 to June 30 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 \$ \_\_\_\_\_.

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 \_\_\_\_\_ at \_\_\_\_\_ or visit \_\_\_\_\_ 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 Van Zandt County Appraisal District, Emily Reeves, Chief Appraiser at 903-567-6171 or www.vzcad.org.