

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.496965 per \$100 valuation has been proposed by the governing body of HARDIN COUNTY.

PROPOSED TAX RATE	\$0.496965 per \$100
NO-NEW-REVENUE TAX RATE	\$0.487183 per \$100
VOTER-APPROVAL TAX RATE	\$0.533383 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 HARDIN COUNTY 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 HARDIN 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 HARDIN COUNTY is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2025 AT 9:00 AM AT Hardin County Commissioners Courtroom, 300 W Monroe, Kountze, TX 77625.

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

Wayne McDaniel
Chris Kirkendall
Ernie Koch

L.W. Cooper, Jr.
Amanda Young

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 HARDIN COUNTY last year to the taxes proposed to be imposed on the average residence homestead by HARDIN

COUNTY this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.502473	\$0.496965	decrease of -0.005508 per \$100, or -1.10%
Average homestead taxable value	\$150,567	\$161,615	increase of 7.34%
Tax on average homestead	\$756.56	\$803.17	increase of 46.61, or 6.16%
Total tax levy on all properties	\$22,106,748	\$22,762,387	increase of 655,639, or 2.97%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The HARDIN COUNTY Auditor certifies that HARDIN COUNTY has spent \$251,370 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. HARDIN COUNTY Sheriff has provided HARDIN 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 \$0.001994/\$100.

Indigent Defense Compensation Expenditures

The HARDIN COUNTY spent \$670,444 from July 1, 2024 to June 30, 2025 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 \$6,160. This increased the no-new-revenue maintenance and operations rate by \$0.000137/\$100.

For assistance with tax calculations, please contact the tax assessor for HARDIN COUNTY at (409) 246-5120 or steve.smith@co.hardin.tx.us, or visit www.co.hardin.tx.us for more information.