

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.422888 per \$100 valuation has been proposed by the governing body of County of Leon.

PROPOSED TAX RATE	\$0.422888 per \$100
NO-NEW-REVENUE TAX RATE	\$0.389591 per \$100
VOTER-APPROVAL TAX RATE	\$0.422888 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 County of Leon 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 County of Leon 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 County of Leon is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2024 AT 9:30 AM AT County Commissioners Court 113 W Main Street Centerville, TX 75833.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, County of Leon 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 of County of Leon 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: Joey Sullivan Paul Bing
 Kyle Workman TJ Foley
 Judge Ryder

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

	2023	2024	Change
Total tax rate (per	\$0.395056	\$0.422888	increase of 0.027832 per

\$100 of value)			\$100, or 7.05%
Average homestead taxable value	\$143,524	\$132,447	decrease of -7.72%
Tax on average homestead	\$567.00	\$560.10	decrease of -6.90, or -1.22%
Total tax levy on all properties	\$10,357,380	\$11,438,603	increase of 1,081,223, or 10.44%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

The County of Leon spent \$137,402 from July 1, 2023 to June 30, 2024 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$35,917. This increased the no-new-revenue maintenance and operations rate by \$0.001358/\$100.

For assistance with tax calculations, please contact the tax assessor for County of Leon at or , or visit . for more information.