

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$.5300 per \$100 valuation has been proposed by the governing body of
Hemphill County

PROPOSED TAX RATE	\$	<u>.5300</u>	per \$100	
NO-NEW-REVENUE TAX RATE	\$	<u>.620456</u>	per \$100	
VOTER-APPROVAL TAX RATE	\$	<u>.642469</u>	per \$100	

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount
(current tax year)
of property tax revenue for Hemphill County from the same properties in both
(name of taxing unit)
the 2023 tax year and the 2024 tax year.
(preceding tax year) (current tax year)

The voter-approval tax rate is the highest tax rate that Hemphill County may adopt without holding
(name of taxing unit)
an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Hemphill County is not
(name of taxing unit)
proposing to increase property taxes for the 2024 tax year.
(current tax year)

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2024
(date and time)
at the Hemphill County Courthouse, Commissioner's Courtroom
(meeting place)

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Hemphill County is not required
(name of taxing unit)
to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioner's Court of Hemphill County at their offices or
(name of governing body) (name of taxing unit)
by attending the public meeting 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 proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: Lisa Johnson, Tim Alexander, Dale Schafer, and Dawn E Web
AGAINST the proposal: _____
PRESENT and not voting: _____
ABSENT: Nicholas Thomas

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

	2023	2024	Change
Total tax rate (per \$100 of value)	2023 adopted tax rate \$0.4500	2024 proposed tax rate \$0.5300	(Increase of +0.0800 per \$100, or +17.77%
Average homestead taxable value	2023 average taxable value of residence homestead \$84,542	2024 average taxable value of residence homestead \$108,754	(Increase of \$24,212 difference between average taxable value of residence homestead for preceding year and current year 28.63%
Tax on average homestead	2023 amount of taxes on average taxable value of residence homestead \$380.43	2024 amount of taxes on average taxable value of residence homestead \$576.39	(Increase of \$195.96 difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year, or 51.51%
Total tax levy on all properties	2023 levy \$7,298,477	(2024 levy \$6,055,381	Decrease of -\$1,243,096 or -17.03%

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.530000 per \$100 valuation has been proposed by the governing body of Hemphill County & County Road & Bridge.

PROPOSED TAX RATE	\$0.53000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.620456 per \$100
VOTER-APPROVAL TAX RATE	\$0.642469 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 Hemphill County & County Road & Bridge 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 Hemphill County & County Road & Bridge may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Hemphill County & County Road & Bridge is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2024 at 9:00 AM at the Hemphill County Courthouse, Commissioner's Courtroom.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Hemphill County & County Road & Bridge is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of Hemphill County & County Road & Bridge 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:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Lisa Johnson Tim Alexander Dale Schafer Dawn E Webb

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Nicholas Thomas

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 Hemphill County & County Road & Bridge last year to the taxes proposed to be imposed on the average residence homestead by Hemphill County & County Road & Bridge this year.

	2023	2024	Change
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Total tax rate (per \$100 of value)	\$0.450000	\$0.530000	increase of +0.080000 per \$100, or +17.77%
Average homestead taxable value	\$84,542	\$108,754	increase of \$24,212 or 28.63%
Tax on average homestead	\$380.43	\$576.39	increase of \$195.96 or 51.51%
Total tax levy on all properties	\$7,298,477	\$6,055,381	decrease of -\$1,243,096 or -17.03%

For assistance with tax calculations, please contact Chris Jackson, the Tax Assessor-Collector for Hemphill County at 400 Main Street or 806-323-6661, or visit www.co.hemphill.tx.us for more information.