

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.462153 per \$100 valuation has been proposed by the governing body of Henderson County.

PROPOSED TAX RATE	\$0.462153 per \$100
NO-NEW REVENUE TAX RATE	\$0.442397 per \$100
VOTER-APPROVAL TAX RATE	\$0.462153 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Henderson County from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that Henderson 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 Henderson County is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 01, 2020 at 9:30 AM at Henderson County Annex 125 N Prairieville, Athens, Texas 75751.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Henderson 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 Henderson County Commissioners Court of Henderson County at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

Judge Wade McKinney
 Pct 2 Scott Tuley
 Pct 4 Mark Richardson

Pct 1 Scotty Thomas
 Pct 3 Charles "Chuck" McHam

AGAINST:

PRESENT and not voting:

ABSENT:

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 Henderson County last year to the taxes proposed to be imposed on the average residence homestead by Henderson County this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.477984	\$0.462153	<i>decrease of</i> -\$0.015831 OR -3.31%
Average homestead taxable value	\$106,830	\$130,375	<i>increase of</i> 22.03%
Tax on average homestead	\$511	\$603	<i>increase of</i> \$92 OR 17.99%
Total tax levy on all properties	\$25,979,622	\$27,750,771	<i>increase of</i> \$1,771,149 OR 6.82%

State Criminal Justice Mandate

The Henderson County County Auditor certifies that Henderson County County has spent \$207,989 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Henderson County County Sheriff has provided Henderson County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$0.001707/\$100.

Indigent Defense Compensation Expenditures

The Henderson County spent \$ 1,509,202 from July 1, 2019 to June 30, 2020 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$1,227,946 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$281,256. This increased the voter-approval rate by \$ 0.001048 /\$100 to recoup the increased expenditures.

For assistance with tax calculations, please contact the tax assessor for Henderson County at 903-675-6134 or Pgoodall@henderson-county.com, or visit <https://www.henderson-county.com/departments/county-tax-assessor-collector> for more information.