

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.324166 per \$100 valuation has been proposed by the governing body of Henderson County.

PROPOSED TAX RATE	\$0.324166 per \$100
NO-NEW-REVENUE TAX RATE	\$0.310294 per \$100
VOTER-APPROVAL TAX RATE	\$0.324166 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 Henderson 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 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 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 10, 2024 AT 9:07 AM AT Henderson County Annex, 125 N. Prairieville Rd, Athens Tx 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 Peggy Goodall TAC of Henderson 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:

Property tax amount= (tax rate) x (taxable value of your property)/100

**FOR the proposal:** Judge Wade McKinney  
Scott Tuley-Pct 2  
Mark Richardson-Pct 4

Wendy Spivey-Pct 1  
Charles McHam-Pct 3

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

	2023	2024	Change
Total tax rate (per \$100 of value)	0.331392	0.324166	decrease of -0.007226, or -2.20%
Average homestead taxable value	\$ 190,818.00	\$ 210,975.00	increase of \$20,157, or 10.56%
Tax on average homestead	\$ 632.35	\$ 683.90	increase of \$51.55, or 8.15%
Total tax levy on all properties	\$ 32,324,315.00	\$ 35,610,264.00	increase of \$3,285,949.00, or 9.23%

### **No-New-Revenue Maintenance and Operations Rate Adjustments**

#### **State Criminal Justice Mandate**

The Henderson County Auditor certifies that Henderson County has spent \$464,946 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Henderson County Sheriff has provided Henderson County information on these costs, minus the state revenues received for the reimbursement of such cost. This increased the no-new-revenue maintenance and operation rate by \$0.000639/\$100.

#### **Indigent Defense Compensation Expenditures**

The Henderson County spent \$1,281,347 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 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 \$470,927. This increased the no-new-revenue maintenance and operations rate by \$0.000392/\$100.

For assistance with tax calculations, please contact the tax assessor for Henderson County at 903-675-6134 or [pgoodall@henderson-county.com](mailto:pgoodall@henderson-county.com), or visit <https://www.henderson-county.com/departments/county-taxasse> for more information.