

NOTICE OF PUBLIC HEARING ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ 0.4300	per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.41700	per \$100
VOTER-APPROVAL TAX RATE	\$ 0.45827	per \$100

The no-new-revenue tax rate is the tax rate for the 2025 (current tax year) tax year that will raise the same amount of property tax revenue for Nacogdoches County (name of taxing unit) from the same properties in both the 2024 (preceding tax year) tax year and the 2025 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that Nacogdoches County (name of taxing unit) 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 Nacogdoches County (name of taxing unit) is proposing to increase property taxes for the 2025 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9 at 9:00 AM (date and time) at Commissioners' Court Room, 101 W Main St Ste 170, Nacogdoches (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Nacogdoches County (name of taxing unit) 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 County Commissioners (name of governing body) of Nacogdoches County (name of taxing unit) at their offices or by attending the public hearing mentioned above.

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

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Keith Finchum, Sandy McCorvey, Robin Dawley, Mark Harkness, Greg Sowell
AGAINST the proposal: _____
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 Nacogdoches County (name of taxing unit) last year to the taxes proposed to be imposed on the average residence homestead by Nacogdoches County (name of taxing unit) this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	2024 adopted tax rate 0.44860	2025 proposed tax rate 0.43000	Decrease of 0.0186 per \$100, or 4.15%
Average homestead taxable value	2024 average taxable value of residence homestead \$149,611	2025 average taxable value of residence homestead \$166,064	Increase of 11%
Tax on average homestead	2024 amount of taxes on average taxable value of residence homestead \$671.15	2025 amount of taxes on average taxable value of residence homestead \$714.08	Increase of \$42.93, or 6.40%
Total tax levy on all properties	2024 levy \$22,385,101	(2025 proposed rate x current total value)/100 \$23,372,884	Increase of 987,783, or 4.41%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Nacogdoches (county name) County Auditor certifies that Nacogdoches (county name) County has spent \$568,914 (amount minus any amount received from state revenue for such costs) in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Nacogdoches (county name) County Sheriff has provided Nacogdoches (county name) information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0.00389 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Nacogdoches County (name of taxing unit) spent \$ 562,713 (amount) from July 1 2024 (prior year) to June 30 2025 (current year) 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 65,229 (amount of increase). This increased the no-new-revenue maintenance and operations rate by 0.00050 /\$100.

For assistance with tax calculations, please contact the tax assessor for Nacogdoches County (name of taxing unit) at (936) 560-3447 (telephone number) or ca@nacocad.org (email address), or visit www.co.nacogdoches.tx.us (internet website address) for more information.