

NOTICE OF PUBLIC HEARING ON TAX INCREASE

PROPOSED TAX RATE \$ 0.44860 per \$100
NO-NEW-REVENUE TAX RATE \$ 0.42080 per \$100
VOTER-APPROVAL TAX RATE \$ 0.46059 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 Nacogdoches County from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval tax rate is the highest tax rate that Nacogdoches 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 Nacogdoches County is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 9/17/2024 at 9 AM at Commissioners' Court Room, 101 W Main St Ste 170, Nacogdoches.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Nacogdoches 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 County Commissioners of Nacogdoches County 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: Jerry Don Williamson, Sandy McCorvey, Robin Dawley, Mark Harkness, Judge Greg Sowell
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 Nacogdoches County last year to the taxes proposed to be imposed on the average residence homestead by Nacogdoches County this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	2023 adopted tax rate 0.42810	2024 proposed tax rate 0.44860	Increase of \$0.0205 per \$100, or 4.79%
Average homestead taxable value	2023 average taxable value of residence homestead \$137,090	2024 average taxable value of residence homestead \$149,611	Increase of 9.13%
Tax on average homestead	2023 amount of taxes on average taxable value of residence homestead \$586.88	2024 amount of taxes on average taxable value of residence homestead \$671.15	Increase of \$84.27, or 14.36%
Total tax levy on all properties	2023 levy \$21,451,146	(2024 proposed rate x current total value)/100 \$22,385,101	Increase of \$933,955, or 4.35%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Nacogdoches County Auditor certifies that Nacogdoches County has spent \$ 247,647 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Nacogdoches County Sheriff has provided Nacogdoches 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 0.00445 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Nacogdoches County spent \$ 489,465 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 51,231.

This increased the no-new-revenue maintenance and operations rate by 0.00048 /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Nacogdoches County at (936) 560-3447 or ca@nacocad.org, or visit www.co.nacogdoches.tx.us for more information.