

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$.58 per \$100 valuation has been proposed by the governing body of HARDIN COUNTY.

PROPOSED TAX RATE	\$0.580000 per \$100
NO-NEW REVENUE TAX RATE	\$0.570506 per \$100
VOTER-APPROVAL TAX RATE	\$0.628792 per \$100
DE MINIMIS RATE	\$0.599752 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 HARDIN 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 HARDIN COUNTY may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for HARDIN COUNTY exceeds the voter-approval tax rate for HARDIN COUNTY

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for HARDIN COUNTY, the rate that will raise \$500,000, and the current debt rate for HARDIN COUNTY

The proposed tax rate is greater than the no-new-revenue tax rate. This means that HARDIN COUNTY is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on August 20, 2020 and August 25, 2020 at 9AM at Hardin County Commissioner's Courtroom. 300 Monroe, Kountze, Texas 77625.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, HARDIN 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 Commissioner's Court of HARDIN 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:

Wayne McDaniel
Chris Kirkendall

L.W. Nubbin Cooper Jr
Alvin Roberts

AGAINST:

PRESENT and not voting:

ABSENT:

Ken Pelt

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 HARDIN COUNTY last year to the taxes proposed to be imposed on the average residence homestead by HARDIN COUNTY this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.580000	\$0.580000	<i>decrease of</i> \$0.000000 OR 0.00%
Average homestead taxable value	\$84,737	\$88,794	<i>increase of</i> 4.78%
Tax on average homestead	\$491	\$515	<i>increase of</i> \$24 OR 4.88%
Total tax levy on all properties	\$17,523,485	\$18,202,209	<i>increase of</i> \$678,724 OR 3.87%

State Criminal Justice Mandate

The HARDIN COUNTY County Auditor certifies that HARDIN COUNTY has spent \$100,940 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. HARDIN COUNTY County Sheriff has provided HARDIN COUNTY information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$.000671/\$100.

Indigent Defense Compensation Expenditures

The HARDIN COUNTY spent \$ 607,914 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 \$504,282 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is \$103,632. This increased the voter-approval rate by \$.000821 /\$100 to recoup the increased expenditures.

For assistance with tax calculations, please contact the tax assessor for HARDIN COUNTY at 409-246-5180, or visit co.hardin.tx.us for more information.