

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.450000 per \$100 valuation has been proposed by the governing body of Hemphill County.

PROPOSED TAX RATE	\$0.450000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.384131 per \$100
VOTER-APPROVAL TAX RATE	\$0.467016 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Hemphill County from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Hemphill 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 Hemphill County is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 14, 2023 at 9:00 A.M. at the Hemphill County Courthouse, Commissioner's Courtroom.

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

FOR the proposal: Lisa Johnson Tim Alexander Dale Schafer

Nicholas Thomas Dawn E. Webb

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

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.450000	\$0.450000	No Change
Average homestead taxable value	\$78,735	\$84,542	increase of \$5807, or +7.37%
Tax on average homestead	\$354.30	\$380.43	increase of \$26.13, or +7.37%
Total tax levy on all properties	\$6,453,824	\$7,298,477	increase of \$844,653 or +13%