

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.423000 per \$100 valuation has been proposed by the governing body of HOUSTON COUNTY.

PROPOSED TAX RATE	\$0.423000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.403107 per \$100
VOTER-APPROVAL TAX RATE	\$0.417061 per \$100
DE MINIMIS RATE	\$0.426593 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for HOUSTON COUNTY from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that HOUSTON COUNTY may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for HOUSTON COUNTY exceeds the voter-approval rate for HOUSTON COUNTY.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that HOUSTON COUNTY is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2025 AT 09:00 AM AT Commissioners Court Room, 405 E. Goliad Ave, Crockett Texas 75835.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If HOUSTON COUNTY adopts the proposed tax rate, the HOUSTON COUNTY is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the HOUSTON COUNTY may not petition the HOUSTON COUNTY to require an election to be held to determine whether to reduce the proposed tax rate.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Judge Jim Lovell
Commissioner Gary Lovell
Commissioner Jimmy Henderson

Commissioner Willie Kitchen
Commissioner Gene Stokes

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 HOUSTON COUNTY last year to the taxes proposed to be imposed on the average residence homestead by HOUSTON COUNTY this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.423000	\$0.423000	increase of 0.000000 per \$100, or 0.00%
Average homestead taxable value	\$105,262	\$116,497	increase of 10.67%
Tax on average homestead	\$445.26	\$492.78	increase of 47.52, or 10.67%
Total tax levy on all properties	\$10,242,760	\$10,934,429	increase of 691,669, or 6.75%

For assistance with tax calculations, please contact the tax assessor for HOUSTON COUNTY at 936-544-3255 or jangerstein@co.houston.tx.us, or visit www.houstoncountytaxoffice.com for more information.