

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.485180 per \$100 valuation has been proposed by the governing body of Cass County.

PROPOSED TAX RATE	\$0.485180 per \$100
NO-NEW-REVENUE TAX RATE	\$0.415576 per \$100
VOTER-APPROVAL TAX RATE	\$0.485190 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Cass County from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that Cass 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 Cass County is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2022 AT 8:30 am AT Cass County Commissioners Court 604 N Hwy 8 Linden, TX 75563.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Cass 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 of Cass County at their offices or by attending the public hearing mentioned above.

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 Travis Ransom
Commissioner Danny Joe Shaddix
Commissioner Daryl Godwin
Commissioner Brett Fitts
Commissioner Paul Cothren

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

	2021	2022	Change
Total tax rate (per	\$0.506873	\$0.485180	decrease of -0.021693, or

\$100 of value)			-4.28%
Average homestead taxable value	\$89,644	\$100,260	increase of 10,616, or 11.84%
Tax on average homestead	\$454.38	\$486.44	increase of 32.06, or 7.06%
Total tax levy on all properties	\$8,979,558	\$9,595,436	increase of 615,878, or 6.86%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

The Cass County spent \$910,333 from July 1, 2021 to June 30, 2022 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$225,156. This increased the no-new-revenue maintenance and operations rate by \$0.011582/\$100.

Indigent Defense Compensation Expenditures

The Cass County spent \$373,166 from July 1, 2021 to June 30, 2022 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 the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$63,627. This increased the no-new-revenue maintenance and operations rate by \$0.000796/\$100.

For assistance with tax calculations, please contact the tax assessor for Cass County at 903-756-5181 or , or visit www.co.cass.tx.us for more information.