

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.506873 per \$100 valuation has been proposed by the governing body of Cass County.

PROPOSED TAX RATE	\$0.506873 per \$100
NO-NEW-REVENUE TAX RATE	\$0.488202 per \$100
VOTER-APPROVAL TAX RATE	\$0.512982 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Cass County from the same properties in both the 2020 tax year and the 2021 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 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2021 AT 8:30 am AT Justice Center 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:

Brett Fitts
Paul Cothren
Becky Wilbanks

Danny Joe Shaddix
Darryl Godwin

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

	2020	2021	Change

Total tax rate (per \$100 of value)	\$0.506873	\$0.506873	increase of 0.000000, or 0.00%
Average homestead taxable value	\$79,254	\$87,243	increase of 7,989, or 10.08%
Tax on average homestead	\$401.72	\$442.21	increase of 40.49, or 10.08%
Total tax levy on all properties	\$8,657,105	\$9,009,938	increase of 352,833, or 4.08%

Indigent Health Care Compensation Expenditures

The Cass County spent \$480,866 from July 1, 2020 to June 30, 2021 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 \$24,670. This increased the no-new-revenue tax rate by \$0.001404/\$100.

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