

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.462009 per \$100 valuation has been proposed by the governing body of Cass County.

PROPOSED TAX RATE	\$0.462009 per \$100
NO-NEW-REVENUE TAX RATE	\$0.435217 per \$100
VOTER-APPROVAL TAX RATE	\$0.457531 per \$100
DE MINIMIS RATE	\$0.462009 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 Cass 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 Cass County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Cass County exceeds the voter-approval rate for Cass County.

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

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 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2025 AT 8:30 am AT Cass County Historic Courthouse Second Floor 100 E Houston Street Linden Texas 75563.

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 Cass County adopts the proposed tax rate, the Cass 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 Cass County may not petition the Cass 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:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

County Judge Travis Ransom
Commissioner Precinct 2 Kevin
Young
Commissioner Precinct 4 Darrell
Godwin

Commissioner Precinct 1 Brett Fitts
Commissioner Precinct 3 Doug Lance

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.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.463000	\$0.462009	decrease of -0.000991 per \$100, or -0.21%
Average homestead taxable value	\$124,346	\$138,493	increase of 11.38%
Tax on average homestead	\$575.72	\$639.85	increase of 64.13, or 11.14%
Total tax levy on all properties	\$11,188,417	\$11,969,717	increase of 781,300, or 6.98%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Cass County Auditor certifies that Cass County has spent \$277,915 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Cass County Sheriff has provided Cass County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by \$0.001663/\$100.

Indigent Health Care Compensation Expenditures

The Cass County spent \$506,597 from July 1, 2024 to June 30, 2025 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 \$4,175. This increased the no-new-revenue maintenance and operations rate by \$0.000165/\$100.

Indigent Defense Compensation Expenditures

The Cass County spent \$362,641 from July 1, 2024 to June 30, 2025 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 \$69,942. This increased the no-new-revenue maintenance and operations rate by \$0.000578/\$100.

For assistance with tax calculations, please contact the tax assessor for Cass County at 903-756-5513 or angela.young@casscountytexas.gov, or visit www.co.cass.tx.us for more information.