

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.0948 per \$100 valuation has been proposed by the governing body of Cass County Emergency Services District No. 3 ("Cass County ESD 3").

PROPOSED NEW TAX RATE	\$0.094800 per \$100
NO-NEW-REVENUE TAX RATE	\$0.088143 per \$100
VOTER-APPROVAL TAX RATE	\$0.090852 per \$100
DE MINIMIS RATE	\$0.621620 per \$100

The No-new-revenue rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Cass County ESD 3 from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that Cass County ESD 3 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Cass County ESD 3 exceeds the voter-approval rate for Cass County ESD 3.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Cass County ESD 3, the rate that will raise \$500,000, and the current debt rate for Cass County ESD 3.

The proposed rate is greater than the no-new-revenue tax rate. This means that Cass County ESD 3 is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 29, 2022 AT 5:30 P.M. AT 210 EAST MAIN STREET, BLOOMBURG, TEXAS 75556.

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 allow voters to petition for an election under Section 26.075, Tax Code. If Cass County ESD 3 adopts the proposed tax rate, Cass County ESD 3 is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of the Cass County ESD 3 may not petition Cass County ESD 3 to require an election to be held to determine whether to reduce the proposed tax rate.

YOUR TAXES OWED UNDER ANY OF THE TAX 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: \_\_\_\_\_

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 86<sup>th</sup> 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 ESD 3 last year to the taxes proposed to be imposed on the average residence homestead by Cass County ESD 3 this year.

	2021	2022	CHANGE
Total tax rate (per \$100 of value)	\$0.10	\$0.0948	Decrease of \$0.0052 per \$100, or -5.2%
Average homestead taxable value	\$109,971.00	\$122,993.00	Increase of 11.84%
Tax on average homestead	\$109.97	\$116.60	Increase of \$6.63 or 6.02%
Total tax levy on all properties	\$80,302.00	\$86,723.18	Increase of \$6,421.18 or 7.99%

For assistance with tax calculations, please contact the tax assessor for Cass County ESD 3 at 903/756-5513 or [ayoung.tac@casscountytx.org](mailto:ayoung.tac@casscountytx.org), or visit [www.co.cass.tx.us/cass.County.Assessor.Collector](http://www.co.cass.tx.us/cass.County.Assessor.Collector) for more information.