

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.556777 per \$100 valuation has been proposed by the governing body of HARDIN COUNTY.

PROPOSED TAX RATE	\$0.556777 per \$100
NO-NEW-REVENUE TAX RATE	\$0.535653 per \$100
VOTER-APPROVAL TAX RATE	\$0.605569 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 HARDIN 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 HARDIN 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 HARDIN COUNTY is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 24, 2021 AT 09:00 AM AT Hardin County Commissioner's Courtroom, 300 W Monroe, Kountze, Texas 77625.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, HARDIN 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 Hardin County Tax Assessor-Collector of HARDIN 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:

Wayne McDaniel
Chris Kirkendall
Alvin Roberts

L.W. (Nubbin) Cooper Jr.
Amanda Young

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.580000	\$0.556777	decrease of -0.023223, or -4.00%
Average homestead taxable value	\$88,795	\$108,401	increase of 19,606, or 22.08%
Tax on average homestead	\$515.01	\$603.55	increase of 88.54, or 17.19%
Total tax levy on all properties	\$18,124,978	\$19,279,991	increase of 1,155,013, or 6.37%

State Criminal Justice Mandate

The HARDIN COUNTY County Auditor certifies that HARDIN COUNTY has spent \$113,190 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Sheriff Mark Davis has provided HARDIN COUNTY information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.000363/\$100.

For assistance with tax calculations, please contact the Tax Assessor for HARDIN COUNTY, Shirley Cook, at 409-246-5180, or visit www.co.hardin.tx.us for more information.