

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.5309 per \$100 valuation has been proposed by the governing body of Hardeman County.

PROPOSED TAX RATE	\$0.5309 per \$100
NO-NEW-REVENUE TAX RATE	\$0.5309 per \$100
VOTER-APPROVAL TAX RATE	\$0.7623 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Hardeman County from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Hardeman County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Hardeman County is not proposing to increase property taxes for the 2023 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 28, 2023 AT 9 am AT Hardeman County Courthouse, 300 S Main St, Quanah.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Hardeman County is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioner's Court of Hardeman County at their offices or by attending the public meeting 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 Ronald Ingram
Commissioner Rodney Foster
Commissioner Barry Haynes

Commissioner Haden Braziel
Commissioner Chris Call

AGAINST the proposal: None
PRESENT and not voting: None
ABSENT: None

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

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.5551	\$0.5309	decrease of -0.0242, or -4.36%
Average homestead taxable value	\$3,620	\$3,544	decrease of -76, or -2.10%
Tax on average homestead	\$20.09	\$18.82	decrease of -1.27, or -6.32%
Total tax levy on all properties	\$2,715,409	\$2,717,965	increase of 2,556, or 0.09%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Hardeman County County Auditor certifies that Hardeman County County has spent \$33,950 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Hardeman County County Sheriff has provided Hardeman 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 \$0.0035/\$100.

Indigent Health Care Compensation Expenditures

The Hardeman County spent \$18,791 from July 1, 2022 to June 30, 2023 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 \$1,861. This increased the no-new-revenue maintenance and operations rate by \$0.0003/\$100.

Indigent Defense Compensation Expenditures

The Hardeman County spent \$72,186 from July 1, 2022 to June 30, 2023 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 \$36,904. This increased the no-new-revenue maintenance and operations rate by \$0.0003/\$100.

For assistance with tax calculations, please contact the tax assessor for Hardeman County at 940-663-2911 or judge@co.hardeman.tx.us, or visit <https://www.co.hardeman.tx.us/page/hardeman.Home> for more information.