

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.683200 per \$100 valuation has been proposed by the governing body of SHELBY COUNTY.

PROPOSED TAX RATE	\$0.683200 per \$100
NO-NEW-REVENUE TAX RATE	\$0.663022 per \$100
VOTER-APPROVAL TAX RATE	\$0.725114 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for SHELBY COUNTY from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that SHELBY 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 SHELBY COUNTY is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 11, 2024 AT 10:30 AM AT SHELBY COUNTY COURTHOUSE 2ND Floor 200 San Augustine St Center Texas 75935.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, SHELBY 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 SHELBY 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: COM PCT 1 Roscoe McSwain COM PCT 2 Jimmy Lout
 COM PCT 3 Stevie Smith COM PCT 4 Tom Bellmyer

AGAINST the proposal:

PRESENT and not voting: County Judge Allison Harbison

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

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.596500	\$0.683200	increase of 0.086700 per \$100, or 14.53%
Average homestead taxable value	\$77,041	\$85,350	increase of 10.79%
Tax on average homestead	\$459.55	\$583.11	increase of 123.56, or 26.89%
Total tax levy on all properties	\$12,375,188	\$12,882,581	increase of 507,393, or 4.10%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

The SHELBY COUNTY spent \$302,875 from July 1, 2023 to June 30, 2024 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 \$132,398. This increased the no-new-revenue maintenance and operations rate by \$0.007132/\$100.

Indigent Defense Compensation Expenditures

The SHELBY COUNTY spent \$109,326 from July 1, 2023 to June 30, 2024 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 \$25,278. This increased the no-new-revenue maintenance and operations rate by \$0.000226/\$100.

For assistance with tax calculations, please contact the tax assessor for SHELBY COUNTY at 936-598-4441 or Debra.Riley@co.shelby.tx.us, or visit <https://www.co.shelby.tx.us/page/shelby.County.Assessor.Col> for more information.