

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.063737 per \$100 valuation has been proposed by the governing body of HOUSTON COUNTY ESD2.

PROPOSED TAX RATE	\$0.063737 per \$100
NO-NEW-REVENUE TAX RATE	\$0.062217 per \$100
VOTER-APPROVAL TAX RATE	\$0.063737 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 HOUSTON COUNTY ESD2 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 HOUSTON COUNTY ESD2 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 HOUSTON COUNTY ESD2 is proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 10, 2024 AT 6:00 PM AT Houston County Emergency Service Bldg. 600 Bradshaw St. Crockett, Texas 75835.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, HOUSTON COUNTY ESD2 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 Board of Directors of HOUSTON COUNTY ESD2 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:	William Money, Steve Hawkins, Ken Lair & Todd Stone
AGAINST the proposal:	N/A
PRESENT and not voting:	N/A
ABSENT:	Greg Brooks

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 HOUSTON COUNTY ESD2 last year to the taxes proposed to be imposed on the average residence homestead by HOUSTON COUNTY ESD2 this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.068367	\$0.0661768	decrease of 0.002 or 2.93%
Average homestead taxable value	\$112,114	\$137,759	Increase of \$25,645 or 22.88%
Tax on average homestead	\$76.65	\$91.17	Increase of 14.52 or 18.95%
Total tax levy on all properties	\$950,975.25	\$ 1,029,443.12	Increase of \$78,467.87 or 8.26%

For assistance with tax calculations, please contact the tax assessor for HOUSTON COUNTY ESD2 at 936-544-3255 ext. 263 or laronica.smith@co.houston.tx.us.