

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.580000 per \$100 valuation has been proposed by the governing body of Cherokee County.

PROPOSED TAX RATE	\$0.580000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.561022 per \$100
VOTER-APPROVAL TAX RATE	\$0.590749 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 Cherokee 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 Cherokee 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 Cherokee County is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 7, 2021 AT 9.00 Am AT Cherokee County Courtroom-1st Floor.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Cherokee 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 Commissioner's Court of Cherokee 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:	Judge Chris Davis	Kelly Traylor
	Steven Norton	Patrick Reagan
	Billy McCutcheon	

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.582860	\$0.580000	decrease of -0.002860, or -0.49%
Average homestead	\$123,612	\$136,228	increase of 12,616, or

taxable value			10.21%
Tax on average homestead	\$720.48	\$790.12	increase of 69.64, or 9.67%
Total tax levy on all properties	\$15,515,975	\$16,415,795	increase of 899,820, or 5.80%

State Criminal Justice Mandate

The Cherokee County Auditor certifies that Cherokee County has spent \$88,792 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Cherokee County Sheriff has provided Cherokee County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue tax rate by \$0.000955/\$100.

Indigent Defense Compensation Expenditures

The Cherokee County spent \$257,473 from July 1, 2020 to June 30, 2021 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, less the amount of state grants received. For the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$34,715. This increased the no-new-revenue tax rate by \$0.000404/\$100.

For assistance with tax calculations, please contact the tax assessor for Cherokee County at 903-683-5478 or tax.shondap@cocherokee.org, or visit www.cocherokee.org for more information.