

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.535000 per \$100 valuation has been proposed by the governing body of Childress County.

PROPOSED TAX RATE	\$0.535000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.406933 per \$100
VOTER-APPROVAL TAX RATE	\$0.488858 per \$100
DE MINIMIS RATE	\$0.537447 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 Childress 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 Childress County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Childress County exceeds the voter-approval rate for Childress County.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Childress County, the rate that will raise \$500,000, and the current debt rate for Childress County.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Childress 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 12, 2024 AT 5:00 PM AT COMMISSIONERS COURTROOM, COUNTY COURT HOUSE, 100 AVE E NW, CHILDRESS, TEXAS 79201.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Childress County adopts the proposed tax rate, the qualified voters of the Childress County may petition the Childress County to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the Childress County will be the voter-approval tax rate of the Childress County.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE  
CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

**FOR the proposal:** JEREMY HILL  
MARK ROSS

KEVIN HACKLER  
RICK ELLIOTT

**AGAINST the proposal:** NONE

**PRESENT and not voting:** NONE

**ABSENT:** NONE

Visit [Texas.gov/PropertyTaxes](https://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 Childress County last year to the taxes proposed to be imposed on the average residence homestead by Childress County this year.

	2023	2024	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.575000	\$0.535000	decrease of -0.040000 per \$100, or -6.96%
<b>Average homestead taxable value</b>	\$96,911	\$105,464	increase of 8.83%
<b>Tax on average homestead</b>	\$557.24	\$564.23	increase of 6.99, or 1.25%
<b>Total tax levy on all properties</b>	\$3,213,587	\$4,239,521	increase of 1,025,934, or 31.92%

### **No-New-Revenue Maintenance and Operations Rate Adjustments**

#### **State Criminal Justice Mandate**

The Childress County Auditor certifies that Childress County has spent \$350,372 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Childress County Sheriff has provided Childress 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 \$0.018267/\$100.

#### **Indigent Defense Compensation Expenditures**

The Childress County spent \$98,495 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 \$21,169. This increased the no-new-revenue maintenance and operations rate by \$0.000489/\$100.

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For assistance with tax calculations, please contact the tax assessor for Childress County at 940-937-6062 or [childresscad@childresstx.us](mailto:childresscad@childresstx.us), or visit [www.childresscad.org](http://www.childresscad.org) for more information.