

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$.278066 per \$100 valuation has been proposed by the governing body of Gregg County.

PROPOSED TAX RATE	\$ <u>.278066</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.236278</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.278066</u> 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 Gregg County from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax rate is the highest tax rate that Gregg 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 Gregg County is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Monday, August 21, 2023 at 10:00 a.m. at Gregg County Courthouse, Commissioners’ Courtroom, Third Floor, 101 E. Methvin Street, Longview, Texas, 75601.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Gregg 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 Commissioners’ Court of Gregg County at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX 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: Ronnie McKinney, Commissioner Precinct 1; Ray Bostick, Commissioner Precinct 2; Bill Stoudt, County Judge; Floyd Wingo, Commissioner Precinct 3; Danny E. Craig, Sr., Commissioner Precinct 4.

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 Gregg County last year to the taxes proposed to be imposed on the average residence homestead by Gregg County this year:

	2022	2023	Change
Total tax rate (per\$100 of value)	.28170	.278066	Decrease of -0.0036 per \$100, or -1.3%
Average homestead taxable value	\$143,096	\$154,399	Increase of 7.9%
Tax on average homestead	\$403.10	\$429.33	Increase of \$26.23, or 6.5%
Total tax levy on all properties	\$28,930,272	\$34,072,314	Increase of \$5,142,042, or 17.77%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Gregg County Auditor certifies that Gregg County has spent \$327,797 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Gregg County Sheriff has provided Gregg 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 0.0/\$100.

Indigent Health Care Compensation Expenditures

The County of Gregg spent \$2,825,425 from July 1, 2022 to June 30, 2023 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$261,369.

This increased the no-new-revenue maintenance and operations rate by 0.002269/\$100.

Indigent Defense Compensation Expenditures

The County of Gregg spent \$1,440,475 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$125,386.

This increased the no-new-revenue maintenance and operations rate by .000570/\$100.

For assistance with tax calculations, please contact the tax assessor for Gregg County at 903-237-2552 or Michelle.Terry@co.gregg.tx.us or visit www.co.gregg.tx.us for more information.