

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

## NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.503264 per \$100 valuation has been proposed by the governing body of GAINES COUNTY.

PROPOSED TAX RATE: \$0.503264 per \$100  
 NO-NEW-REVENUE TAX RATE: \$0.503610 per \$100  
 VOTER-APPROVAL TAX RATE: \$0.561072 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 GAINES 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 GAINES COUNTY may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that GAINES COUNTY is not proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 09/11/2024 09:00 AM (CT) at Gaines County Commissioners Courtroom, 101 S. Main St, Seminole.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, GAINES COUNTY is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of GAINES COUNTY at their offices or by attending the public meeting mentioned above.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Josh Elder, Biz Houston, David Murphree, Brian Rosson, Judge Cindy Therwhanger  
 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 GAINES COUNTY last year to the taxes proposed to be imposed on the average residence homestead by GAINES COUNTY this year.

	2023	2024	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.478943	\$0.503264	5.08% increase
<b>Average homestead taxable value</b>	\$118,220	\$132,764	12.3% increase
<b>Tax on average homestead</b>	\$392	\$461	17.74% increase
<b>Total tax levy on all properties</b>	\$23,860,361	\$16,750,113	29.79% decrease

(Include the following text if these no-new-revenue tax rate adjustments apply for the taxing unit)

#### **No-New-Revenue Tax Rate Adjustments**

##### **State Criminal Justice Mandate (counties)**

The Gaines County Auditor certifies that Gaines County has spent \$110,379 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Gaines County Sheriff has provided Gaines information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the no-new-revenue tax rate by 0.002328 /\$100.

##### **Indigent Health Care Compensation Expenditures (counties)**

The GAINES COUNTY spent \$411,391 from July 1 2023 to June 30 2024 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 \$411,391. This increased the no-new-revenue tax rate by 0.008678 /\$100.

##### **Indigent Defense Compensation Expenditures (counties)**

The GAINES COUNTY spent \$162,812 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, 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 \$162,812. This increased the no-new-revenue tax rate by 0.000000/\$100.

For assistance with tax calculations, please contact the tax assessor for GAINES COUNTY at (432) 758-3263 or [gainescad@gainescad.org](mailto:gainescad@gainescad.org), or visit [www.gainescad.org](http://www.gainescad.org) for more information.