

# NOTICE OF PUBLIC HEARING ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ 0.524300 per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.414431 per \$100
VOTER-APPROVAL TAX RATE	\$ 0.524316 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Rains County from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that Rains 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 Rains County is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/11/2025 AT 10:00 AM at Rains County Court House, 167 E. Quitman St., 2nd floor, Emory.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Rains 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 Rains 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: Judge Hilliard, Commissioner Cook, Commissioner Willis, Commissioner Young, Commissioner Northcutt

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.507700	\$0.524300	Increase of \$0.0166 per \$100, or 3.27%
<b>Average homestead taxable value</b>	\$203,155	\$215,164	Increase \$12,009 of 5.91%
<b>Tax on average homestead</b>	\$1,032	\$1,128	Increase of \$96.00 or 9.3%
<b>Total tax levy on all properties</b>	\$5,998,011	\$6,617,167	Increase of \$619,156 or 10.32%

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

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

The Rains County Auditor certifies that Rains County has spent \$107,865 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Rains County Sheriff has provided Rains County information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0.003880/\$100.

##### **Indigent Health Care Compensation Expenditures:**

The County spent \$17,417 from July 1, 2024 to June 30, 2025, 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 \$-24,565. This increased the no-new-revenue maintenance and operations rate by 0.000000/\$100.

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

The County spent \$78,940 from July 1, 2024 to June 30, 2025 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 \$-21,395.

This increased the no-new-revenue maintenance and operations rate by 0.000000/\$100.

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For assistance with tax calculations, please contact the tax assessor for Rains County at (903) 473-2391 or [rcadmail@rainscad.org](mailto:rcadmail@rainscad.org), or visit [www.rainscad.org](http://www.rainscad.org) for more information.