

# Notice About 2026 Tax Rates

Property Tax Rates in RAINS COUNTY.

This notice concerns the 2026 property tax rates for RAINS COUNTY.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate** ..... \$0.509155/\$100.

**This year's voter-approval tax rate** ..... \$0.553664/\$100.

To see the full calculations, please visit [rains.countytaxrates.com](https://rains.countytaxrates.com) for a copy of the Tax Rate Calculation Worksheet.

## Unencumbered Fund Balances.

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

| Type of Fund | Balance |
|--------------|---------|
|--------------|---------|

## Current Year Debt Service.

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

| Description of Debt                                                                                       | Principal or Contract Payment<br>To be Paid From Property Taxes | Interest to be Paid<br>From Property Taxes | Other<br>Amounts To<br>be Paid | Total<br>Payment |
|-----------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|--------------------------------------------|--------------------------------|------------------|
| Total required for 2026 debt service                                                                      |                                                                 |                                            | \$ 0                           |                  |
| - Amount (if any) paid from funds listed in unencumbered funds                                            |                                                                 |                                            | \$ 0                           |                  |
| - Amount (if any) paid from other resources                                                               |                                                                 |                                            | \$ 0                           |                  |
| - Excess collections last year                                                                            |                                                                 |                                            | \$ 0                           |                  |
| = Total to be paid from taxes in 2026                                                                     |                                                                 |                                            | \$ 0                           |                  |
| + Amount added in anticipation that the taxing unit will collect<br>only 100.000000% of its taxes in 2026 |                                                                 |                                            | \$ 0                           |                  |
| = Total Debt Levy                                                                                         |                                                                 |                                            | \$ 0                           |                  |

## Voter-Approval Tax Rate Adjustments

### State Criminal Justice Mandate

The Rains County Auditor certifies that Rains County has spent \$105,956 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 information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by 0.000000 /\$100.

### Indigent Health Care Compensation Expenditures

The Rains spent \$42,144 from July 1 2025 to June 30 2026 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 \$162. This increased the voter-approval tax rate by 0.000012 /\$100.

### Indigent Defense Compensation Expenditures

The Rains spent \$76,993 from July 1 2025 to June 30 2026 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent \$78,940 for indigent defense compensation

expenditures. The amount of increase above last year's indigent defense expenditures is \$-1,947. This increased the voter-approval tax rate by 0.000000/\$100 to recoup .

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Sherri McCall, Chief Appraiser, 07/28/2026.

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.