NOTICE OF MEETING TO VOTE ON TAX RATE



9-9-24 CC

A tax rate of \$0.379276 per \$100 valuation has been proposed by the governing body of Johnson County.

PROPOSED TAX RATE \$0.379276 per \$100 NO_NEW_REVENUE TAX RATE \$0.379276 per \$100 VOTER_APPROVAL TAX RATE \$0.397989 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 Johnson 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 Johnson 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 Johnson 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 September 9, 2024 at 9:00am in the Commissioners Courtroom, Johnson County Courthouse, 2 N. Main Street, Cleburne, TX.

The proposed tax rate is also not greater than the voter_approval tax rate. As a result, Johnson 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 Commissioners Court of Johnson County at their offices or by attending the public meeting mentioned above.

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: Christopher Boedeker Rick Bailey

Kenny Howell Mike White

Larry Woolley

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

Visit Texas.gov/Property/Taxes 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 Johnson County last year to the taxes proposed to be imposed on the average residence homestead by Johnson County this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.385000	\$0.379276	decrease of $_0.005724$ per \$100, or $_1.49\%$
Average homestead taxable value	\$286,263	\$301,742	increase of 5.4%
Tax on average homestead	\$1,062.19	\$1,087.21	increase of 25.02, or 2.36%
Total tax levy on all properties	\$77,601,640	\$81,096,292	increase of 3,494,652, or 4.50%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Johnson County Auditor certifies that Johnson County has spent \$23,234 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Johnson County Sheriff has provided Johnson 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 \$0.000109/\$100.

Indigent Defense Compensation Expenditures

The Johnson County spent \$1,557,340 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 or 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 \$256,586. This increased the no_new_revenue maintenance and operations rate by \$0.000320/\$100.

For assistance with tax calculations, please contact the tax assessor for Johnson County at 817_558_0122 or jcto@johnsoncountytx.org, or visit https://johnson.truthintaxes.com for more information.

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