

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.496021 per \$100 valuation has been proposed by the Commissioners Court of Waller County.

PROPOSED TAX RATE	\$0.496021 per \$100
NO-NEW-REVENUE TAX RATE	\$0.492082 per \$100
VOTER-APPROVAL TAX RATE	\$0.511316 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 Waller 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 Waller 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 Waller County is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 18, 2024 at 9:00 AM at the Waller County Joe Kuciemba Annex located at 425 FM 1488 in Hempstead, Texas 77445.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Waller 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 Waller County at their offices or by attending the public hearing 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:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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 Waller County last year to the taxes proposed to be imposed on the average residence homestead by Waller County, Texas this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.522943	\$0.496021	decrease of -0.026922 per \$100 or -5.15%
Average homestead taxable value	\$243,850	\$275,614	increase of 13.03%
Tax on average homestead	\$1,275.20	\$1,367.10	increase of 91.90, or 7.21%
Total tax levy on all properties	\$58,000,498	\$62,676,286	increase of 4,675,788, or 8.06%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

The Waller County spent \$205,573 from July 1, 2023 to June 30, 2024 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$55,606. This increased the no-new-revenue maintenance and operations rate by \$0.000475/\$100.

For assistance with tax calculations, please contact the Tax Assessor for Waller County at 730 9th Street in Hempstead Texas 77445, phone 979-826-7620, email: e.shelburne-tax.@wallercounty.us or visit <https://www.co.waller.tx.us/page/TAC.Main> for more information.