

Notice About 2024 Tax Rates

Property tax rates in HOUSTON COUNTY.

This notice concerns the 2024 property tax rates for HOUSTON 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	\$0.408020/\$100
This year's voter-approval tax rate	\$0.423960/\$100

To see the full calculations, please visit www.co.houston.tx.us 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
GENERAL FUND	2,668,716
ROAD & BRIDGE	939,299
DEBT SERVICE	3,652
JURY FUND	115,979
AMERICAN RESCUE PLAN/LATCF	445,178
GRANTS(RESTRICTED USES)	
ALL OTHER NON-MAJOR FUNDS & SPECIAL REVENUE	2,246,235

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 to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2015 REFINANCE JUSTICE CENTER	640,000	239,838	0	879,838
2019 TAX NOTE-ROAD CONSTRUCTION	275,000	10,688	0	285,688
	0			

Total required for 2024 debt service	\$1,165,526
- Amount (if any) paid from funds listed in unencumbered funds	\$3,652
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$0
= Total to be paid from taxes in 2024	\$1,161,874
+ Amount added in anticipation that the unit will collect only 101.00% of its taxes in 2024	\$-11,504
= Total debt levy	\$1,150,370

NO-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Houston County Auditor certifies that Houston County has spent \$0.00 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the

Texas Department of Criminal Justice. Houston County Sheriff has provided Houston 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 0.000000/\$100.

Indigent Health Care Compensation Expenditures

The Houston County spent \$0.00 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 \$0.00. This increased the no-new-revenue maintenance and operations rate by 0.000000/\$100.

Indigent Defense Compensation Expenditures

The Houston County spent \$7,457.17 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, 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 \$7,457.17.

This increased the voter-approval rate by 0.000000/\$100 to recoup 0% more than the preceding year's expenditures.

For assistance with tax calculations, please contact the tax assessor for Houston County at 936-544-3255 ext. 263 or laronica.smith@co.houston.tx.us