

NOTICE OF PUBLIC HEARING ON TAX INCREASE (Form 50-876)

PROPOSED TAX RATE	\$0.364231 per \$100
NO-NEW REVENUE RATE	\$0.344980 per \$100
VOTER-APPROVAL TAX RATE	\$0.375306 per \$100

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

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 2, 2025, AT 9:30 a.m. & 5:30 p.m. AT SMITH COUNTY COMMISSIONERS COURT, 200 E. FERGUSON, TYLER, TEXAS.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Smith 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 Smith County at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR: Commissioners Drewry, Herod, Moore, Caraway & Judge Franklin

AGAINST:

PRESENT and not voting:

ABSENT:

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

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.364231	\$0.364231	\$0.00 or 0%
Average homestead taxable value	\$256,964	\$271,798	\$14,834 or 5.77%
Tax on average homestead	\$935.94	\$989.97	\$54.03 or 5.77%
Total tax levy on all properties	\$85,559,526	\$92,929,205	\$7,369,676 or 8.61%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Smith County Auditor certifies that Smith County has spent \$74,067 in the previous 12 months for the maintenance and operating costs of keeping inmates sentenced to Texas Department of Criminal Justice. The Smith County Sheriff has provided Smith County information on these costs, minus the state revenue received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by \$0.000109/\$100.

Indigent Health Care Compensation Expenditures

The County of Smith spend \$36,113 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 \$10,526.

This increased the no-new-revenue maintenance and operations rate by \$0.000042/\$100.

Indigent Defense Compensation Expenditures

The County of Smith spent \$3,562,742 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, Criminal Code of Procedure, less the amount of any state grants received. For the current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$677,832.

This increased the no-new-revenue maintenance and operations rate by \$0.000581/ \$100.

For assistance with tax calculations, please contact the Tax Assessor/Collector for Smith County at 903-590-2920 or gbarber@smith-county.com or visit www.smith-county.com for more information.