NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.5600 per $100 valuation has been proposed by the governing body of COUNTY OF LIMESTONE.

PROPOSED TAX RATE	$0.5600 per $100
NO-NEW-REVENUE TAX RATE	$0.5407 per $100
VOTER-APPROVAL TAX RATE	$0.6093 per $100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for COUNTY OF LIMESTONE 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 COUNTY OF LIMESTONE 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 COUNTY OF LIMESTONE is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 9, 2025 AT 9:00 AM AT County Court Room, 200 W. State St., Room 103, Groesbeck, Texas 76642.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, COUNTY OF LIMESTONE 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 Commissioner's Court of COUNTY OF LIMESTONE 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:	Jody Goodman, PCT 1	Micah Anderson, PCT 2
	Stephen Friday, PCT 3	Bobby Forrest, PCT 4

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit 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 COUNTY OF LIMESTONE last year to the taxes proposed to be imposed on the average residence homestead by

COUNTY OF LIMESTONE this year.

	2024	2025	Change
Total tax rate (per $100 of value)	$0.5650	$0.5600	decrease of -0.0050 per $100, or -0.88%
Average homestead taxable value	$138,460	$157,938	increase of 14.07%
Tax on average homestead	$782.30	$884.45	increase of 102.15, or 13.06%
Total tax levy on all properties	$15,712,950	$16,382,347	increase of 669,397, or 4.26%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The COUNTY OF LIMESTONE Auditor certifies that COUNTY OF LIMESTONE has spent $355,812 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. COUNTY OF LIMESTONE Sheriff has provided COUNTY OF LIMESTONE 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 $0.0070/$100.

Indigent Health Care Compensation Expenditures

The COUNTY OF LIMESTONE spent $633,871 from July 1, 2024 to June 30, 2025 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 $81,827. This increased the no-new-revenue maintenance and operations rate by $0.0028/$100.

Indigent Defense Compensation Expenditures

The COUNTY OF LIMESTONE spent $355,948 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, 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 $29,408. This increased the no-new-revenue maintenance and operations rate by $0.0005/$100.

For assistance with tax calculations, please contact the tax assessor for COUNTY OF LIMESTONE at 254-729-3405 or shall@co.limestone.tx.us, or visit co.limestone.tx.us for more information.