

Notice About 2025 Tax Rates

(current year)

Property Tax Rates in Tom Green County

This notice concerns the 2025 property tax rates for Tom Green 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 \$ 0.43848 /\$100

This year's voter-approval tax rate \$ 0.48738 /\$100

To see the full calculations, please visit the financial transparency page at www.tomgreencountytx.gov 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	\$31,738,149.00
Interest & Sinking Funds	\$318,416.48

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
Certificates of Obligation, Series 2015	\$2,125,000	\$668,950	\$400	\$2,794,350
Certificates of Obligation, Series 2017	\$415,000	\$197,625	\$400	\$613,025
Certificates of Obligation, Series 2018	\$340,000	\$199,863	\$400	\$540,263
Refunding Bonds, Series 2025	\$900,000	\$712,706	\$400	\$1,613,106

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit:

comptroller.texas.gov/taxes/property-tax

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Total required for <u>2025</u> debt service	\$ <u>5,560,744</u>
(current year)	
– Amount (if any) paid from funds listed in unencumbered funds	\$ <u>218,416</u>
– Amount (if any) paid from other resources	\$ <u>0</u>
– Excess collections last year	\$ <u>0</u>
= Total to be paid from taxes in <u>2025</u>	\$ <u>5,342,328</u>
+ Amount added in anticipation that the taxing unit will collect only	
98% of its taxes in <u>2025</u>	\$ <u>109,027</u>
= Total Debt Levy	\$ <u>5,451,355</u>

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Tom Green County Auditor certifies that Tom Green County has spent \$1,231,534 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. The Tom Green County Sheriff has provided Tom Green County information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by \$0.00350/\$100.

Indigent Health Care Compensation Expenditures

Tom Green County spent \$1,745,868 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 the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$73,842. This increased the voter-approval tax rate by \$0.00066/\$100.

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.