

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.535000 per \$100 valuation has been proposed by the governing body of Childress County.

PROPOSED TAX RATE	\$0.535000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.021114 per \$100
VOTER-APPROVAL TAX RATE	\$0.602082 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 Childress 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 Childress 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 Childress 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 11, 2025 AT 5:00 PM AT Commissioners Courtroom, Childress County Court House, 100 Ave E NW, Childress, TX 79201.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Childress 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 Childress County Commissioners of Childress 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:	Commissioner Rick Elliott	Commissioner Kevin Hackler
	Commissioner Jeremy Hill	Commissioner Mark Ross

AGAINST the proposal: None
PRESENT and not voting: None
ABSENT: None

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

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.535000	\$0.535000	increase of 0.000000 per \$100, or 0.00%
Average homestead taxable value	\$105,464	\$108,070	increase of 2.47%
Tax on average homestead	\$564.23	\$578.17	increase of 13.94, or 2.47%
Total tax levy on all properties	\$3,384,163	\$3,680,226	increase of 296,063, or 8.75%

No-New-Revenue Maintenance and Operations Rate. Adjustments

State Criminal Justice Mandate

The Childress County Auditor certifies that Childress County has spent \$347,789 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Childress County Sheriff has provided Childress County 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 \$0.015677/\$ 100.

Indigent Health Care Compensation Expenditures

The Childress County spent \$174,251 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 \$43,985. This increased the no-new-revenue maintenance and operations rate by \$0.007472/8100.

Indigent Defense Compensation Expenditures

The Childress County spent \$131,874 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 \$34,549. This increased the no-new-revenue maintenance and operations rate by \$0.000826/\$ 100.

For assistance with tax calculations, please contact the tax assessor for Childress County at 940-937-2221 or kimberly.jones@childresstx.us, or visit www.childresscad@childresstx.us for more information.