

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$.5053	per \$100
NO-NEW-REVENUE TAX RATE	\$.49624	per \$100
VOTER-APPROVAL TAX RATE	\$.56109	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 SHERMAN COUNTY from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that SHERMAN 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 SHERMAN 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 3, 2025 @ 9:30 AM at SHERMAN COUNTY COMMISSIONERS' COURT ROOM, 701 N 3RD, STRATFORD, TX.

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

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

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: ALICIA LAW, CO JUDGE; COMMISSIONERS- MATHEWS, CRIPPEN, DAVIS, MUNGIA
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 SHERMAN COUNTY last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by SHERMAN COUNTY this year.
(name of taxing unit)

	2024	2025	Change
Total tax rate (per \$100 of value)	2024 adopted tax rate	2025 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value	2024 average taxable value of residence homestead	2025 average taxable value of residence homestead	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
Tax on average homestead	2024 amount of taxes on average taxable value of residence homestead	2025 amount of taxes on average taxable value of residence homestead	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2024 levy	(2025 proposed rate x current total value)/100	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The SHERMAN County Auditor certifies that SHERMAN County has spent \$ 10210 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. SHERMAN Sheriff has provided SHERMAN 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 .00067 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The SHERMAN COUNTY spent \$ 4689 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 \$ 129. This increased the no-new-revenue maintenance and operations rate by .00001 /\$100.

Indigent Defense Compensation Expenditures (counties)

The SHERMAN COUNTY spent \$ 31128 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ 9779. This increased the no-new-revenue maintenance and operations rate by .00012 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The SHERMAN COUNTY spent \$ 0 from July 1 2024 to June 30 2025 on expenditures to maintain and operate an eligible county hospital. For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ 0. This increased the no-new-revenue maintenance and operations rate by 0 /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for SHERMAN COUNTY at (806) 366-2150 or KALEE.FLIPPIN@CO.SHERMAN.TX.US, or visit www.co.sherman.tx.us for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for SHERMAN COUNTY at (806) 366-2150 or KALEE.FLIPPIN@CO.SHERMAN.TX.US.