

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 INCREASE

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	\$ <u>0.553664</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.509155</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.553664</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for RAINS COUNTY from the same properties in both the 2025 tax year and the 2026 tax year.

(preceding tax year) (current tax year)

(name of taxing unit)

The voter-approval tax rate is the highest tax rate that RAINS COUNTY may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that RAINS COUNTY is proposing to increase property taxes for the 2026 tax year.

(current tax year) (name of taxing unit)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/10/2026 10:00 AM at RAINS COUNTY COURT HOUSE, 167 E. QUITMAN ST., EMORY, TX

(date and time) (meeting place)

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

(name of office responsible for administering the election)

(name of taxing unit)

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:

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

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 RAINS COUNTY last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by RAINS COUNTY this year.
(name of taxing unit)

	2025	2026	Change
Total tax rate (per \$100 of value)			
	\$0.524300	\$0.553664	5.6% increase
Average homestead taxable value			
Tax on average homestead			
			0% increase
Total tax levy on all properties			
	\$6,513,046	\$7,397,591	13.58% increase

(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 Rains County Auditor certifies that Rains County has spent \$ 105,956 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Rains County Sheriff has provided Rains County 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 0.000000 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The RAINS COUNTY spent \$ 42,144 from July 1 2025 to June 30 2026 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 \$ 162.

This increased the no-new-revenue maintenance and operations rate by 0.000012 /\$100.

Indigent Defense Compensation Expenditures (counties)

The RAINS COUNTY spent \$ 76,993 from July 1 2025 to June 30 2026 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 \$ -1.947.

This increased the no-new-revenue maintenance and operations rate by 0.000000 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The RAINS COUNTY spent \$ 0 from July 1 2025 to June 30 2026 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 RAINS COUNTY at (903) 473-2391 or rcadmail@rainscad.org, or visit www.rainscad.org 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 RAINS COUNTY at (903) 473-2391 or rcadmail@rainscad.org.

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The voter-approval tax rate is the highest tax rate that RAINS 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 RAINS COUNTY is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 22nd at 6:00 p.m. and September 24th at 10:00 a.m. at the Rains County Courthouse, 167 E. Quitman St., 2nd floor, Emory, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, RAINS 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 RAINS 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:

Property tax amount = (tax rate) x (taxable value of your property) / 100

FOR the proposal: None

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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	2025	2026	Change
Total Tax Rate (per \$100 of value)	0.524300	0.553664	5.6% increase
Average Homestead Taxable Value	\$213,842	\$218,767	2.3% increase
Tax on Average Homestead	\$1,121	\$1,211	8.02% increase
Total Tax Levy on All Properties	\$6,513,046	\$7,397,591	13.58% increase

No-New-Revenue Maintenance and Operations Rate Adjustments

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