

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.3790 per \$100 valuation has been proposed by the governing body of Montgomery County.

PROPOSED TAX RATE	\$0.3790 per \$100
NO-NEW-REVENUE TAX RATE	\$0.3480 per \$100
VOTER-APPROVAL TAX RATE	\$0.3875 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Montgomery County from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that Montgomery 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 Montgomery County is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 6, 2024 AT 9:30 AM AT Commissioner's Courtroom, Sadler Building, 501 N. Thompson 4th Floor Conroe TX 77301.

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

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

**FOR the proposal:** Judge Mark Keough  
Commissioner Robert Walker

Commissioner Charlie Riley

**AGAINST the proposal:** Commissioner James Noack

Commissioner Matt Gray

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

	2023	2024	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.3696	\$0.3790	increase of 0.0094 per \$100, or 2.54%
<b>Average homestead taxable value</b>	\$290,477	\$314,716	increase of 8.34%
<b>Tax on average homestead</b>	\$1,073.60	\$1,192.77	increase of 119.17, or 11.10%
<b>Total tax levy on all properties</b>	\$302,216,292	\$332,221,114	increase of 30,004,822, or 9.93%

## **No-New-Revenue Maintenance and Operations Rate Adjustments**

### **State Criminal Justice Mandate**

The Montgomery County Auditor certifies that Montgomery County has spent \$1,868,654 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Montgomery County Sheriff has provided Montgomery 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 \$0.0010/\$100.

### **Indigent Defense Compensation Expenditures**

The Montgomery County spent \$6,603,628 from July 1, 2023 to June 30, 2024 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 \$814,993. This increased the no-new-revenue maintenance and operations rate by \$0.0003/\$100.

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For assistance with tax calculations, please contact the tax assessor for Montgomery County at 936-538-8124 or [tammy.mcrae@mctx.org](mailto:tammy.mcrae@mctx.org), or visit [www.mocotaxes.org](http://www.mocotaxes.org) for more information.