

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.495000 per \$100 valuation has been proposed by the governing body of Cherokee County.

PROPOSED TAX RATE	\$0.495000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.495208 per \$100
VOTER-APPROVAL TAX RATE	\$0.550621 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 Cherokee County from the same properties in both the 2025 tax year and the 2026 tax year.

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Cherokee County is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2026 AT 09:00 AM AT 135 S Main Courthouse Rusk, TX 75785.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Cherokee County is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioner's Court of Cherokee County at their offices or by attending the public meeting 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:

Judge Chris Davis
Steven Norton
Billy M McCutcheon

Kelly Traylor
Patrick Reagan

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

	2025	2026	Change
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Total tax rate (per \$100 of value)	\$0.490000	\$0.495000	increase of 0.005000 per \$100, or 1.02%
Average homestead taxable value	\$204,794	\$208,864	increase of 1.99%
Tax on average homestead	\$1,003.49	\$1,033.88	increase of 30.39, or 3.03%
Total tax levy on all properties	\$20,922,805	\$21,278,117	increase of 355,312, or 1.70%

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate

The Cherokee County Auditor certifies that Cherokee County has spent \$234,872 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Cherokee County Sheriff has provided Cherokee 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 \$0.000859/\$100.

For assistance with tax calculations, please contact the tax assessor for Cherokee County at 903-683-5478 or tax.shondap@cocherokee.org, or visit www.co.cherokee.tx.us for more information.