

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

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.450000	\$0.45000	No Change
Average homestead taxable value	\$78,735	\$84,542	Increase of \$5807, or +7.37%
Tax on average homestead	\$354.30	\$380.43	Increase of \$26.13, or +7.37%
Total tax levy on all properties	\$6,453,824	\$7,298,477	Increase of \$844,653 or +13%