Notice About 2025 Tax Rates

Property tax rates in FREESTONE COUNTY.
This notice concerns the 2025 property tax rates for FREESTONE COUNTY. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	$0.304621/$100
This year's voter-approval tax rate	$0.333628/$100

To see the full calculations, please visit for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance
The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
	0

Current Year Debt Service
The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable).*

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0

Total required for 2025 debt service	$0
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0
- Excess collections last year	$0
= Total to be paid from taxes in 2025	$0
+ Amount added in anticipation that the unit will collect only 0.00% of its taxes in 2025	$0
= Total debt levy	$0

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate
The FREESTONE COUNTY Auditor certifies that FREESTONE COUNTY has spent $378,557 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. FREESTONE COUNTY Sheriff has provided FREESTONE COUNTY information on these costs, minus the state revenues received for reimbursement of such costs. This increased the voter-approval tax rate by 0.003823/$100.

Indigent Defense Compensation Expenditures
The FREESTONE COUNTY spent $161,665 from July 1, 2024 to June 30, 2025 to provide appointed counsel for indigent individuals, less the amount of state grants received by the county. In the preceding year, the county spent $117,186 for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is $44,479. This increased the voter-approval rate by 0.000155/$100 to recoup 5% more than the preceding year's expenditures.

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by , on 08/13/2025 .

Visit 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.