

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

NOTICE OF PUBLIC HEARING ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality.

A tax rate of \$.341882 per \$100 valuation has been proposed by the governing body of
Sabine County

PROPOSED TAX RATE	\$ <u>.341882</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.324489</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.341882</u> per \$100
DE MINIMIS RATE	\$ <u>.368826</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount
(current tax year)
of property tax revenue for Sabine County from the same properties in both
(name of taxing unit)
the 2024 tax year and the 2025 tax year.
(preceding tax year) (current tax year)

The voter-approval tax rate is the highest tax rate that Sabine County may adopt without holding
(name of taxing unit)
an election to seek voter approval of the rate, unless the de minimis rate for Sabine County exceeds the
(name of taxing unit)
voter-approval tax rate for Sabine County.
(name of taxing unit)

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Sabine County,
(name of taxing unit)
the rate that will raise \$500,000, and the current debt rate for Sabine County.
(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Sabine County is proposing
(name of taxing unit)
to increase property taxes for the 2025 tax year.
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 08, 2025 9:00AM
(date and time)
at Sabine County Commissioner Court Room.
(meeting place)

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Sabine County
(name of taxing unit)
adopts the proposed tax rate, the qualified voters of the Sabine County may petition the Sabine County
(name of taxing unit) (name of taxing unit)
to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the Sabine County will be the voter-approval tax rate of the Sabine County.
(name of taxing unit) (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: Brent Cox, Keith Nabours, James Lowe, Kenneth Brodie and Judge Daryl Melton

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

The 86th 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 2024 last year to the taxes proposed to be imposed on the average residence homestead by 2025 this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	0.331476	0.341882	3.043740238 % increase
Average homestead taxable value	\$95,667.00	\$95,222.00	0 % increase
Tax on average homestead	\$317.11	\$325.55	3 % increase
Total tax levy on all properties	\$4,445,509.00	\$4,559,906.00	3 % increase

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Sabine County
(name of taxing unit)
at (409) 787-2257 or martha.stone@co.sabine.tx.us, or visit co.sabine.tx.us
(telephone number) *(email address)* *(internet website address)*

for more information.