

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 INCREASE

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

A tax rate of \$ _____ per \$100 valuation has been proposed by the governing body of _____

PROPOSED TAX RATE	\$ _____	per \$100
NO-NEW-REVENUE TAX RATE	\$ _____	per \$100
VOTER-APPROVAL TAX RATE	\$ _____	per \$100
DE MINIMIS RATE	\$ _____	per \$100

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

The voter-approval tax rate is the highest tax rate that _____ may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for _____ exceeds the voter-approval tax rate for _____.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for _____, the rate that will raise \$500,000, and the current debt rate for _____.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that _____ is proposing to increase property taxes for the _____ tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON _____ at _____.

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 _____ adopts the proposed tax rate, the qualified voters of the _____ may petition the _____ 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 _____ will be the voter-approval tax rate of the _____.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (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: _____
- AGAINST the proposal: _____
- PRESENT and not voting: _____
- ABSENT: _____

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.

The following table compares the taxes imposed on the average residence homestead by _____ last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by _____ this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	.345798	.331476	-4.3206748% INCREASE
Average homestead taxable value	\$88,947.00	\$95,667.00	7% INCREASE
Tax on average homestead	\$307.57	\$317.11	3% INCREASE
Total tax levy on all properties	\$4,291,005.00	\$4,445,509.00	3% INCREASE

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.
 For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 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 current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

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

For assistance with tax calculations, please contact the tax assessor for _____
(name of taxing unit)
 at _____ or _____, or visit _____
(telephone number) (email address) (internet website address)
 for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____
(name of taxing unit)
 at _____ or _____.
(telephone number) (email address)