

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 with a population of less than 30,000, regardless of whether it is a special taxing unit.

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:**

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(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: \_\_\_\_\_
- 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 \_\_\_\_\_ 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)

	<b>2022</b>	<b>2023</b>	<b>Change</b>	
<b>Total tax rate (per \$100 of value)</b>	2022 adopted tax rate  .3577	2023 proposed tax rate  .3932	.0355	9.9%
<b>Average homestead taxable value</b>	2022 average taxable value of residence homestead  219,721	2023 average taxable value of residence homestead  246,723	27,002	12.3%
<b>Tax on average homestead</b>	2022 amount of taxes on average taxable value of residence homestead  785.94	2023 amount of taxes on average taxable value of residence homestead  970.11	184.17	23.4%
<b>Total tax levy on all properties</b>	2022 levy  979,712	(2023 proposed rate x current total value)/100  1,235,051	255,339	26.1%

**(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**

**State Criminal Justice Mandate (counties)**

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ 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 \$ \_\_\_\_\_

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 \_\_\_\_\_ 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 \$ \_\_\_\_\_

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Eligible County Hospital Expenditures (cities and counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on expenditures to maintain and operate an eligible county hospital. For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ \_\_\_\_\_

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 \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_, or visit \_\_\_\_\_ 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 \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_.