

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice **does not** apply to a taxing unit that has a de minimis rate.

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

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

The voter-approval tax rate is the highest tax rate that _____ may adopt without holding
(name of taxing unit)
an election to seek voter approval of the rate.

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON _____
(date and time)
at _____.
(meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, _____ is not required
(name of taxing unit)
to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or
opposition to the proposed tax rate by contacting the members of the _____ of
(name of governing body)
_____ at their offices or by attending the public hearing mentioned above.
(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: _____
AGAINST the proposal: _____
PRESENT and not voting: _____
ABSENT: _____

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)

	2022	2023	Change
Total tax rate (per \$100 of value)	2022 adopted tax rate \$0.592696	2023 proposed tax rate \$0.535922	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% 10% DECREASE
Average homestead taxable value	2022 average taxable value of residence homestead \$76,643	2023 average taxable value of residence homestead \$83,053	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% 8.028% INCREASE
Tax on average homestead	2022 amount of taxes on average taxable value of residence homestead \$454.26	2023 amount of taxes on average taxable value of residence homestead \$829.99	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)% 58.514% INCREASE
Total tax levy on all properties	2022 levy \$908,082	(2023 proposed rate x current total value)/100 \$994,507	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% 9.085% INCREASE