

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

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 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.

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 not greater than the voter-approval tax rate. As a result, \_\_\_\_\_ is not required 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 \_\_\_\_\_ at their offices or by attending the public hearing mentioned above.

**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](http://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>2023</b>	<b>2024</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	2023 adopted tax rate  0.073120	2024 proposed tax rate  0.076305	Increase of tax rate for preceding year and proposed tax rate for current year per \$100 of \$0.003185 or 4.36%
<b>Average homestead taxable value</b>	2023 average taxable value of residence homestead  \$338,335	2024 average taxable value of residence homestead  \$351,738	Increase of difference between average taxable value of residence homestead for preceding year and current year of \$13,403 or 3.96%.
<b>Tax on average homestead</b>	2023 amount of taxes on average taxable value of residence homestead  \$247.39	2024 amount of taxes on average taxable value of residence homestead  \$268.39	Increase of 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 of \$21.00 or 8.49%
<b>Total tax levy on all properties</b>	2023 levy  \$43,911,770	(2024 proposed rate x current total value)/100  \$46,412,156	Increase of difference between preceding year levy and proposed levy for current year of \$2,500,386 or 5.69%

*(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) NOT APPLICABLE TO MIDLAND COUNTY HOSPITAL DISTRICT**

**Indigent Health Care Compensation Expenditures (counties) NOT APPLICABLE TO MIDLAND COUNTY HOSPITAL DISTRICT**

**Indigent Defense Compensation Expenditures (counties) NOT APPLICABLE TO MIDLAND COUNTY HOSPITAL DISTRICT**

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

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
*(name of taxing unit) (amount) (prior year) (current year)*  
 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 \$ \_\_\_\_\_  
*(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)*