

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

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 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 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  .597782	2023 proposed tax rate  .594766	(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)% <b>0.505% Decrease</b>
<b>Average homestead taxable value</b>	2022 average taxable value of residence homestead  <b>197,761</b>	2023 average taxable value of residence homestead  <b>220,401</b>	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% <b>11.45% Increase</b>
<b>Tax on average homestead</b>	2022 amount of taxes on average taxable value of residence homestead  <b>1182.18</b>	2023 amount of taxes on average taxable value of residence homestead  <b>1310.87</b>	(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)% <b>10.89% Increase</b>
<b>Total tax levy on all properties</b>	2022 levy  <b>1,530,965.00</b>	(2023 proposed rate x current total value)/100  <b>1,640,515.00</b>	(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)% <b>7.15% Increase</b>

***(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  
(county name) (county name)  
 spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost  
(amount minus any amount received from state revenue for such costs)  
 of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County  
(county name)  
 Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues  
(county name)  
 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 \_\_\_\_\_  
(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.

**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 \_\_\_\_\_ City of Shallowater  
(name of taxing unit)  
 at **(806)776-2208** or **etrinfo@lubbockcad.org**, 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)