

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:**

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)*

	2022	2023	Change
<b>Total tax rate (per \$100 of value)</b>	2022 adopted tax rate  \$0.466326	2023 proposed tax rate  \$0.457554	No Change between tax rate for preceding year and proposed tax rate for current year per \$100
<b>Average homestead taxable value</b>	2022 average taxable value of residence homestead  \$144,780	2023 average taxable value of residence homestead  \$160,080	Increase of 10 %
<b>Tax on average homestead</b>	2022 amount of taxes on average taxable value of residence homestead  \$675.14	2023 amount of taxes on average taxable value of residence homestead  \$745.86	Increase of \$57.31 between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year (2022) and the amount of taxes proposed on the average taxable value of a residence homestead in the current year (2023), or eight percent difference between taxes imposed for preceding year (2022) and taxes proposed for current year (2023)
<b>Total tax levy on all properties</b>	2022 levy  \$2,038,393	(2023 proposed rate x current total value)/100  \$2,304,382	Increase of \$265,989 between preceding year levy (2022) and proposed levy for current year(2023), or 13% percentage difference between preceding year levy (2022) and proposed levy for current year (2023)

For assistance with tax calculations, please contact Tax Collector, Sylvia Vega, Brewster County Tax Assessor/Collector at 432-837-2214 or [taxassessorcollector@brewstercotad.org](mailto:taxassessorcollector@brewstercotad.org), or visit [www.brewstercountytexas.com](http://www.brewstercountytexas.com) for more information.