

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.

PROPOSED TAX RATE	\$	0.47200	per \$100
NO-NEW-REVENUE TAX RATE	\$	0.45884	per \$100
VOTER-APPROVAL TAX RATE	\$	0.47200	per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for BROWN COUNTY from the same properties in both the 2023 tax year and the 2024 tax year.

(current tax year)
(name of taxing unit)
(preceding tax year) (current tax year)

The voter-approval tax rate is the highest tax rate that BROWN COUNTY may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that BROWN COUNTY is proposing to increase property taxes for the 2024 tax year.

(name of taxing unit)
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/24/2024 at 9:00 A.M.
at BROWN COUNTY COMMISSIONERS COURTROOM

(date and time)
(meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, BROWN COUNTY 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 BROWN COUNTY COMMISSIONERS COURTROOM of BROWN COUNTY at their offices or by attending the public hearing mentioned above.

(name of taxing unit)
(name of office responsible for administering the election)

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: SHANE BRITTON, GARY WORLEY, JOEL KELTON, WAYNE SHAW, LARRY TRAWEEK

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 BROWN COUNTY last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by BROWN COUNTY this year.
(name of taxing unit)

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.45223	\$0.47200	4.37% increase
Average homestead taxable value	\$163,119	\$179,407	9.98% increase
Tax on average homestead	\$737	\$846	14.79% increase
Total tax levy on all properties	\$18,614,393	\$19,486,185	4.68% increase