

# 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  
(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)

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.5000	\$0.5721	Increase of 14.42%
<b>Average homestead taxable value</b>	\$155,475	\$160,709	Increase of 3.37% in the average taxable value of a residence homestead.
<b>Tax on average homestead</b>	\$777.38	\$919.62	Increase of \$142.24, or 18.3%, in the amount of taxes imposed on the average taxable value of a residence homestead.
<b>Total tax levy on all properties</b>	\$312,491.80	\$357,707.46	Increase of \$45,215.66 or 14.47%

For assistance with tax collections, please contact the tax assessor for the City of Ames at 936-336-4636 or [richard.brown@co.liberty.tx.us](mailto:richard.brown@co.liberty.tx.us), or visit [co.liberty.tx.us/page/liberty.County.Assessor.Collector](http://co.liberty.tx.us/page/liberty.County.Assessor.Collector) for more information.