

Statements required in notice if the proposed tax rate exceeds the voter-approval tax rate but does not exceed the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, as prescribed by Tax Code §§ 26.06(b-3) and 26.063(d).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice applies to taxing units other than special taxing units or to a municipality with a population of less than 30,000 regardless of whether it is a special taxing unit.

A tax rate of \$ 0.734316 per \$100 valuation has been proposed by the governing body of CITY OF SMYER

PROPOSED TAX RATE	\$ <u>0.734316</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.695031</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.734316</u>	per \$100
DE MINIMIS RATE	\$ <u>0.734316</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CITY OF SMYER from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax rate is the highest tax rate that CITY OF SMYER may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for CITY OF SMYER exceeds the voter-approval tax rate for CITY OF SMYER.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for CITY OF SMYER the rate that will raise \$500,000, and the current debt rate for CITY OF SMYER.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON THURSDAY, SEPTEMBER 14, 2023, 6:30 PM at SMYER SENIOR CITIZENS CENTER 224 LINCOLN ST SMYER TEXAS 79367.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If CITY OF SMYER adopts the proposed tax rate, CITY OF SMYER is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of the CITY OF SMYER may not petition the CITY OF SMYER to require an election to be held to determine whether to reduce the proposed tax rate.

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: PATRICK RIEDEL, CHRIS BRADBERRY, GENA PITTMAN, KATHY PRICE, JEFF RIEDEL  
 AGAINST the proposal: \_\_\_\_\_  
 PRESENT and not voting: JOE RIDDLE, MAYOR  
 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 CITY OF SMYER last year  
(name of taxing unit)  
 to the taxes proposed to be imposed on the average residence homestead by CITY OF SMYER this year.  
(name of taxing unit)

	2022	2023	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.818312	\$0.734316	Decrease of 0.083996 per \$100, or 10.26%
<b>Average homestead taxable value</b>	\$68,362	\$79,872	Increase of \$11,510 or 16.83%
<b>Tax on average homestead</b>	\$559.41	\$586.51	Increase of \$27.10, or 4.84%
<b>Total tax levy on all properties</b>	\$14,105,271	\$16,265,451	Increase of \$2,160,180, or 15.31%

*(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 SMYER  
(name of taxing unit)  
 at 806-894-4938 or dbramlett@hockleycounty.org or visit co.hockley.tx.us  
(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)