

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate and the de minimis rate exceeds the voter-approval rate, as prescribed by Tax Code §§26.06(b-1) 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 \$ .642700 per \$100 valuation has been proposed by the governing body of  
Mason County

PROPOSED TAX RATE	\$ <u>.642700</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.565400</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.638018</u>	per \$100
DE MINIMIS RATE	\$ <u>.674700</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2025 (current tax year) tax year that will raise the same amount of property tax revenue for Mason County (name of taxing unit) from the same properties in both the 2024 (preceding tax year) tax year and the 2025 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that Mason County (name of taxing unit) may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Mason County (name of taxing unit) exceeds the voter-approval tax rate for Mason County (name of taxing unit).

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Mason County (name of taxing unit), the rate that will raise \$500,000, and the current debt rate for Mason County (name of taxing unit).

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Mason County (name of taxing unit) is proposing to increase property taxes for the 2025 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2025 at 8:30am (date and time)  
at 201 Ft McKavitt St, Mason, Texas (Commissioners Courtroom) (meeting place).

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 Mason County (name of taxing unit) adopts the proposed tax rate, Mason County (name of taxing unit) 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 Mason County (name of taxing unit) may not petition the Mason County (name of taxing unit) 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: Commissioners Loeffler, Estes, Schuessler, and Underwood; Judge Hardin

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

Visit [Texas.gov/PropertyTaxes](https://www.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 Mason County last year  
(name of taxing unit)  
to the taxes proposed to be imposed on the average residence homestead by Mason County this year.  
(name of taxing unit)

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	.642700	.642700	0.00%
<b>Average homestead taxable value</b>	\$210,911.00	\$234,378.00	10.54%
<b>Tax on average homestead</b>	\$135,553.00	\$150,635.00	10.54%
<b>Total tax levy on all properties</b>	\$4,803,209.00	\$5,118,411.00	6.35%