

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

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.

A tax rate of \$0.600700 per \$100 valuation has been proposed by the governing body of Mason County

PROPOSED TAX RATE	\$0.600700	per \$100
NO-NEW-REVENUE TAX RATE	\$0.530800	per \$100
VOTER-APPROVAL TAX RATE	\$0.580561	per \$100
DE MINIMIS RATE	\$0.600700	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 Mason County 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 Mason County may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Mason County exceeds the voter-approval tax rate for Mason County.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Mason County is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Monday, August 28, 2023; 8:20am at 410 Post Hill, Mason, Texas, 76856 (Stribling Room @ MB Eckert Memorial Library).

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Mason County adopts the proposed tax rate, the qualified voters of the Mason County may petition the Mason County to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the Mason County will be the voter-approval tax rate of the Mason County.

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: Sheree Hardin, Reggie Loeffler, Fred Estes, Buddy Schuessler, Dave Underwood
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 to the taxes proposed to be imposed on the average residence homestead by **Mason County** this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	0.610189	0.600700	Decrease of .98%
Average homestead taxable value	\$167,469	\$189,139	Increase of 13%
Tax on average homestead	\$1,025	\$1,136	Increase of 11%
Total tax levy on all properties	\$3,743,509	\$4,241,576	Increase of 13%