

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

# NOTICE OF PUBLIC HEARING ON TAX RATE

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	\$ <u>0.547299</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.528792</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.547299</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Abernathy from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that City of Abernathy may adopt without holding 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 City of Abernathy is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2025 at City of Abernathy City Hall.

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

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: Eva Cortez, Matt Spurr, B. Linda Piatek, Gary Stephenson  
 AGAINST the proposal: None  
 PRESENT and not voting: Mayor Harold Duke  
 ABSENT: Terry Mahan

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

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	2024 adopted tax rate  0.537824	2025 proposed tax rate  0.547299	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
<b>Average homestead taxable value</b>	2024 average taxable value of residence homestead  \$140,734	2025 average taxable value of residence homestead  \$149,690	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
<b>Tax on average homestead</b>	2024 amount of taxes on average taxable value of residence homestead  \$756.91	2025 amount of taxes on average taxable value of residence homestead  \$819.25	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
<b>Total tax levy on all properties</b>	2024 levy  \$806,540.00	(2025 proposed rate x current total value)/100  \$813,680.00	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%