

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$.327425 per \$100 valuation has been proposed by the governing body of
Lubbock County

PROPOSED TAX RATE	\$ <u>.327425</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.327425</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.377138</u> per \$100

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

The voter-approval tax rate is the highest tax rate that Lubbock County may adopt without holding
(name of taxing unit)
an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Lubbock County is not
(name of taxing unit)
proposing to increase property taxes for the 2025 tax year.
(current tax year)

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2025 at 10:15 am
(date and time)
at Lubbock County Courthouse, 5th Floor.
(meeting place)

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Lubbock County is not required
(name of taxing unit)
to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax
rate by contacting the members of the Commissioners Court of Lubbock County at their offices or
(name of governing body) (name of taxing unit)
by attending the public meeting 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 proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: _____

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

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

	2024	2025	Change
Total tax rate (per \$100 of value)	2024 adopted tax rate .334702	2025 proposed tax rate .327425	A decrease of (.72770) per \$100, or (2.2)%
Average homestead taxable value	2024 average taxable value of residence homestead \$219,455	2025 average taxable value of residence homestead \$223,528	An increase of 1.9%
Tax on average homestead	2024 amount of taxes on average taxable value of residence homestead \$734.52	2025 amount of taxes on average taxable value of residence homestead \$731.89	A decrease of (\$2.63) or (.3585)%
Total tax levy on all properties	2024 levy \$108,292,444	(2025 proposed rate x current total value)/100 \$108,751,517	An increase of 459,073 or .423919%

(Include the following text if these no-new-revenue rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Lubbock County Auditor certifies that Lubbock County has spent \$ \$2,098,875 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Lubbock County Sheriff has provided Lubbock information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 295,125 /\$100.

Indigent Health Care Compensation Expenditures (counties)

The Lubbock County spent \$ from July 1 to June 30 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$. This increased the no-new-revenue maintenance and operations rate by /\$100.

Indigent Defense Compensation Expenditures (counties)

The Lubbock County spent \$ \$8,180,076 from July 1 2024 to June 30 2025 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ \$1,219,121. This increased the no-new-revenue maintenance and operations rate by .002182 /\$100.

Eligible County Hospital Expenditures (cities and counties)

The Lubbock County spent \$ from July 1 to June 30 on expenditures to maintain and operate an eligible county hospital. For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$. This increased the no-new-revenue maintenance and operations rate by /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Lubbock County at (806) 762-5000 or info@lubbockcad.org, or visit lubbockcad.org 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 Lubbock County at (806) 762-5000 or info@lubbockcad.org.