

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.423947 per \$100 valuation has been proposed by the governing body of Bowie County Commissioners Court.

| | |
|-------------------------|----------------------|
| PROPOSED TAX RATE | \$0.423947 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.393703 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.423947 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 Bowie County Commissioners Court from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that Bowie County Commissioners Court 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 Bowie County Commissioners Court 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 9:00 A.M. AT 710 JAMES BOWIE DRIVE, NEW BOSTON, TEXAS .

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

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Bobby Howell, Sammy Stone, Mike Carter, James Strain

AGAINST the proposal: Tom Whitten

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 Bowie County Commissioners Court last year to the taxes proposed to be imposed on the average residence homestead by Bowie County Commissioners Court this year.

| | 2024 | 2025 | Change |
|--|------|------|--------|
|--|------|------|--------|

| | | | |
|--|--------------|--------------|--|
| Total tax rate (per \$100 of value) | \$0.398853 | \$0.423947 | increase of 0.025094 per \$100, or 6.29% |
| Average homestead taxable value | \$0 | \$0 | 0 of 0.00% |
| Tax on average homestead | \$0.00 | \$0.00 | 0 of 0.00, or 0.00% |
| Total tax levy on all properties | \$26,640,422 | \$29,573,412 | increase of 2,932,990, or 11.01% |

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Defense Compensation Expenditures

The Bowie County Commissioners Court spent \$1,529,115 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 the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$184,059. This increased the no-new-revenue maintenance and operations rate by \$0.000999/\$100.

For assistance with tax calculations, please contact the tax assessor for Bowie County Commissioners Court at 903-793-8936 or kkinder@bowieappraisal.org or visit www.co.bowie.tx.us for more information.