Statements required in notice if the proposed tax rate does not exceed the no-new-revenue tax rate but exceeds the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-3) and 26.063(c).

NOTICE OF PUBLIC HEARING ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit.

A tax rate of $ 0.50700 per $100 valuation has been proposed by the governing body of Borden County

PROPOSED TAX RATE	$ 0.507000	per $100
NO-NEW-REVENUE TAX RATE	$ 0.614009	per $100
VOTER-APPROVAL TAX RATE	$ 0.352230	per $100
DE MINIMIS RATE	$ 0.684471	per $100

The no-new-revenue tax rate is the tax rate for the 2026 *(current tax year)* tax year that will raise the same amount of property tax revenue for Borden County *(name of taxing unit)* from the same properties in both the 2025 *(preceding tax year)* tax year and the 2026 *(current tax year)* tax year.

The voter-approval tax rate is the highest tax rate that Borden County *(name of taxing unit)* may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Borden County *(name of taxing unit)* exceeds the voter-approval tax rate for Borden 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 Borden County *(name of taxing unit)*, the rate that will raise $500,000, and the current debt rate for Borden County *(name of taxing unit)*.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Borden County *(name of taxing unit)* is not proposing to increase property taxes for the 2026 *(current tax year)* tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2026 *(date and time)* at Borden County Courthouse *(meeting place)*.

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 Borden County *(name of taxing unit)* adopts the proposed tax rate, the qualified voters of the Borden County *(name of taxing unit)* may petition the Borden County *(name of taxing unit)* 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 Borden County *(name of taxing unit)* will be the voter-approval tax rate of the Borden County *(name of taxing unit)*.

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: ____________________

AGAINST the proposal: ____________________

PRESENT and not voting: ____________________

ABSENT: ____________________

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

	2025	2026	Change
Total tax rate (per $100 of value)	2025 adopted tax rate $0.50400	2026 proposed tax rate $0.50700	(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)% .01%
Average homestead taxable value	2025 average taxable value of residence homestead 21,138	2026 average taxable value of residence homestead 20,748	(Increase/~~Decrease~~) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% %00
Tax on average homestead	2025 amount of taxes on average taxable value of residence homestead $105.69	2026 amount of taxes on average taxable value of residence homestead $105.19	(~~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)00%
Total tax levy on all properties	2025 levy $4,800,709.00	(2026 proposed rate x current total value)/100 $3,965,905.00	(~~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) 17.4%

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

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Borden *(county name)* County Auditor certifies that Borden *(county name)* County has spent $ 0 *(amount minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Borden *(county name)* County Sheriff has provided Borden *(county name)* 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 0 /$100.

Indigent Health Care Compensation Expenditures (counties)

The Borden County *(name of taxing unit)* spent $ 1,881.00 *(amount)* from July 1 2025 *(prior year)* to June 30 2026 *(current year)* 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 $ (935) *(amount of increase)*

This increased the no-new-revenue maintenance and operations rate by .00000 /$100.

Indigent Defense Compensation Expenditures (counties)

The Borden County *(name of taxing unit)* spent $ 4,000 *(amount)* from July 1 2025 *(prior year)* to June 30 2026 *(current year)* 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 $ (6,142) *(amount of increase)*

This increased the no-new-revenue maintenance and operations rate by .00000 /$100.

Eligible County Hospital Expenditures (cities and counties)

The Borden County *(name of taxing unit)* spent $ 0 *(amount)* from July 1 2025 *(prior year)* to June 30 2026 *(current year)* 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 $ 0 *(amount of increase)*

This increased the no-new-revenue maintenance and operations rate by 0 /$100.

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

For assistance with tax calculations, please contact the tax assessor for Borden County *(name of taxing unit)* at (806) 756-4484 *(telephone number)* or tcooley@bordencad.org *(email address)*, or visit borden.countytaxrates.com/tax *(internet website address)* 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 Borden County *(name of taxing unit)* at (806) 756-4484 *(telephone number)* or tcooley@bordencad.org *(email address)*.