Notice about 2026 Tax Rates

(current year)

Form 50-212

Property Tax Rates in Lee County
(taxing unit's name)

This notice concerns the 2026 property tax rates for Lee County.
(current year) (taxing unit's name)

This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how they calculated these tax rates.

This year's no-new-revenue tax rate .... $ .4862 /$100

This year's voter-approval tax rate .... $ .5116 /$100

To see the full calculations, please visit www.co.lee.tx.us for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	$ 10,500,000
Road and Bridge Fund	7,700,000
Interest & Sinking Fund	125,000

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
General Obligation Refunding Bonds, Series 2015	$ 695,000	$ 16,124	$	$ 711,124

(expand as needed)

Total required for 2026 *(current year)* debt service .... $ 711,124

– Amount *(if any)* paid from funds listed in unencumbered funds .... $ 125,000

– Amount *(if any)* paid from other resources .... $

– Excess collections last year .... $ 63,853

= Total to be paid from taxes in 2026 *(current year)* .... $ 522,271

+ Amount added in anticipation that the taxing unit will collect only 0 *(collection rate)* % of its taxes in 2026 *(current year)* .... $

= Total Debt Levy .... $ 522,721

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The Lee *(county name)* County Auditor certifies that Lee *(county name)* County spent $ 225,758 *(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. Lee *(county name)* County Sheriff provided Lee County *(county name)* information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by $ .0031 *(amount of increase)* /$100.

Indigent Health Care Compensation Expenditures

Lee *(county name)* county spent $ 4,289 *(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 the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $ 937 *(amount)*. This increased the voter-approval tax rate by $ 0.0000 *(amount of increase)* /$100.

Indigent Defense Compensation Expenditures

Lee *(county name)* county spent $ 258,613 *(amount)* from July 1, 2025 *(prior year)*, to June 30, 2026 *(current year)*, to provide appointed counsel for indigent individuals, less the amount of state grants. In the preceding year, the county spent $ 271,616 *(amount)* for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is $ 0.00 *(amount of increase)*.

This increased the voter-approval tax rate by $ 0.00 *(amount of increase)* /$100 to recoup the increased expenditures *(use one phrase to complete sentence: the increased expenditures, or 5 percent more than the preceding year's expenditures)*.

Eligible County Hospital Expenditures

Lee County spent $ 0.00 from July 1, 2025, to June 30, 2026,
(name of taxing unit) (amount) (prior year) (current year)

on expenditures to maintain and operate an eligible county hospital. In the preceding year, Lee County
(taxing unit name)

spent $ 0.00 for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is $ 0.00
(amount) (amount of increase)

This increased the voter-approval tax rate by $ 0.000 /$100 to recoup the increased expenditures.
(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8 percent more than the preceding year's expenditures)

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by Laura Matejowsky — Tax Assessor Collector — 8/5/26
(designated individual's name) (designated individual's position) (date)

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.