

NOTICE OF PUBLIC HEARING ON TAX INCREASE

| | | |
|-------------------------|----------|-----------|
| PROPOSED TAX RATE | \$.5006 | per \$100 |
| NO-NEW-REVENUE TAX RATE | \$.4828 | per \$100 |
| VOTER-APPROVAL TAX RATE | \$.5006 | 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 Lee County 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 Lee County 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 Lee County 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 am at Giddings City Council Chambers.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Lee County 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 Commissioners' Court of Lee County 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: County Judge Frank Malinak, III, Commissioner Pct. 1 Mark Matthijetz, Commissioner Pct. 2 Richard Wagner, Commissioner Pct. 3 Alan Turner, Commissioner Pct. 4. Steven Knobloch

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

The following table compares the taxes imposed on the average residence homestead by Lee County last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Lee County this year.
(name of taxing unit)

| | 2024 | 2025 | Change |
|--|--------------|--------------|----------------|
| Total tax rate (per \$100 of value) | .5417 | .5006 | 7.59% Decrease |
| Average homestead taxable value | \$239,395 | \$255,858 | 6.87% Increase |
| Tax on average homestead | \$1,297 | \$1,281 | 1.23% Increase |
| Total tax levy on all properties | \$14,850,974 | \$15,752,108 | 6.07% Increase |

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The Lee County Auditor certifies that Lee County has
(county name) (county name)
spent \$ 136,413 in the previous 12 months for the maintenance and operations cost
(amount minus any amount received from state revenue for such costs)
of keeping inmates sentenced to the Texas Department of Criminal Justice. Lee County
(county name)
Sheriff has provided Lee County information on these costs, minus the state revenues
(county name)
received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by 0.0015 /\$100.

Indigent Health Care Compensation Expenditures (counties)

Lee County spent \$ 3,352 from July 1 2024 to June 30 2025
(name of taxing unit) (amount) (prior year) (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 \$ 0
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by 0.0000 /\$100.

Indigent Defense Compensation Expenditures (counties)

The Lee County spent \$ 271,616 from July 1 2024 to June 30 2025
(name of taxing unit) (amount) (prior year) (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 \$ 48,709.
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by 0.0004 /\$100.

Eligible County Hospital Expenditures (cities and counties)

Lee County spent \$ 0 from July 1 2024 to June 30 2025
(name of taxing unit) (amount) (prior year) (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 0.0000 /\$100.

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

For assistance with tax calculations, please contact the tax assessor for Lee County
(name of taxing unit)

at 979-542-2640 or dmatthijetz@co.lee.tx.us, or visit leetax.org
(telephone number) (email address) (internet website address)

for more information.