Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $ .333500 per $100 valuation has been by the governing body of Freestone County.

PROPOSED TAX RATE	$ .333500	per $100
NO-NEW-REVENUE TAX RATE	$ .301625	per $100
VOTER-APPROVAL TAX RATE	$ .336066	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 Freestone 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 Freestone County *(name of taxing unit)* 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 Freestone County *(name of taxing unit)* is 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 August 19, 2026, at 9:00 a.m. *(date and time)*

at Freestone County Courthouse, Commissioner's Courtroom *(meeting place)*.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Freestone County *(name of taxing unit)* 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 *(name of governing body)* of Freestone County *(name of taxing unit)* 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:

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: Andy Bonner, Will McSwane, Richard McGowan, Clyde Ridge

AGAINST the proposal:

PRESENT and not voting: Lloyd Lane, County Judge only votes to break a tie

ABSENT:

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

	2025	2026	Change
Total tax rate (per $100 of value)	.3335	.3335	No Change
Average homestead taxable value	$130,116.00	$135,203.00	Increase of 3.91%
Tax on average homestead	$433.94	$450.90	Increase of 3.91 %
Total tax levy on all properties	$12,768,970.05	$14,565,057.50	Increase of 14.07%

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

For assistance with tax calculations, please contact the tax assessor for Freestone County (name of taxing unit) at 903-389-2336 (telephone number) or dralstin@freestonetax.org (email address), or visit www.co.freestone.tx.us (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 _____ (name of taxing unit) at _____ or _____.