

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 RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ <u>0.092</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.091223</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.094590</u>	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 Village of The Hills 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 Village of The Hills 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 Village of The Hills is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 18, 2025 at 5:00PM at 102 Trophy Drive, The Hills, TX 78738.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Village of The Hills 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 City Council of Village of The Hills 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: Kevin Proud, Sarah Carroll, Rick Van Dalen, Lee Crawford, Marty Khait  
 AGAINST the proposal: \_\_\_\_\_  
 PRESENT and not voting: \_\_\_\_\_  
 ABSENT: Matt Marietta

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

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	2024 adopted tax rate	2025 proposed tax rate	(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)%
<b>Average homestead taxable value</b>	2024 average taxable value of residence homestead	2025 average taxable value of residence homestead	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
<b>Tax on average homestead</b>	2024 amount of taxes on average taxable value of residence homestead	2025 amount of taxes on average taxable value of residence homestead	(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)%
<b>Total tax levy on all properties</b>	2024 levy	(2025 proposed rate x current total value)/100	(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)%

*(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 \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has  
(county name) (county name)  
 spent \$ \_\_\_\_\_ 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. \_\_\_\_\_ County  
(county name)  
 Sheriff has provided \_\_\_\_\_ 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 \_\_\_\_\_ /\$100.

#### **Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ Village of The Hills spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(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 \$ \_\_\_\_\_  
(amount of increase)  
 This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

#### **Indigent Defense Compensation Expenditures (counties)**

The \_\_\_\_\_ Village of The Hills spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(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 \$ \_\_\_\_\_.  
(amount of increase)  
 This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

#### **Eligible County Hospital Expenditures (cities and counties)**

The \_\_\_\_\_ Village of The Hills spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(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 \$ \_\_\_\_\_  
(amount of increase)  
 This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

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

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_ Village of The Hills  
(name of taxing unit)  
 at \_\_\_\_\_ or \_\_\_\_\_, or visit \_\_\_\_\_  
(telephone number) (email address) (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 \_\_\_\_\_ Village of The Hills  
(name of taxing unit)  
 at \_\_\_\_\_ or \_\_\_\_\_.  
(telephone number) (email address)