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

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	$ 0.377399	per $100
NO-NEW-REVENUE TAX RATE	$ 0.364375	per $100
VOTER-APPROVAL TAX RATE	$ 0.377399	per $100

The no-new-revenue tax rate is the tax rate for the 2025 (current tax year) tax year that will raise the same amount of property tax revenue for PARMER COUNTY / FM ROAD (name of taxing unit) from the same properties in both the 2024 (preceding tax year) tax year and the 2025 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that PARMER COUNTY / FM ROAD (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 PARMER COUNTY / FM ROAD (name of taxing unit) is proposing to increase property taxes for the 2025 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/29/2025 09:00 AM (date and time)

at Parmer County Courtroom, 401 3rd Street, Farwell (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, PARMER COUNTY / FM ROAD (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 Parmer County (name of office responsible for administering the election) of PARMER COUNTY / FM ROAD (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: Judge Isabel Carrasco, Kirk Frye, Charles Wilkins, Kenny White, Casey Russell

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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 PARMER COUNTY / FM ROAD (name of taxing unit) last year to the taxes proposed to the be imposed on the average residence homestead by PARMER COUNTY / FM ROAD (name of taxing unit) this year.

	2024	2025	Change
Total tax rate (per $100 of value)	$0.380000	$0.377399	0.68% decrease
Average homestead taxable value	$118,345	$130,381	10.17% increase
Tax on average homestead	$449	$492	9.57% increase
Total tax levy on all properties	$5,075,629	$5,268,823	3.8% increase

(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 _____ County information on these costs, minus the state
(county name)
revenues 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 _____ 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 _____ 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 _____ 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 PARMER COUNTY / FM ROAD
(name of taxing unit)
at (806) 251-1405 or pcad@parmercad.org, or visit parmer.truthintaxation.com
(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 _____
(name of taxing unit)
at _____ or _____.
(telephone number) *(email address)*