*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 | $ .69450 | per $100 |
| NO-NEW-REVENUE TAX RATE | $ .67284 | per $100 |
| VOTER-APPROVAL TAX RATE | $ .69454 | 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 the City of Iowa Park (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 the City of Iowa Park (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 the City of Iowa Park (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 September 8, 2025 at 5:30 PM (date and time)

at City Hall, Council Chambers, 103 N. Wall, Iowa Park, TX 76367 (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the City of Iowa Park (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 City Council (name of governing body) of the City of Iowa Park (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: Stephanie Wooten, Clint Downs, Randall Barker, Lori Shierry, Sherrie Williams

AGAINST the proposal:

PRESENT and not voting: Jeff Pogatshnik

ABSENT:

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 the City of Iowa Park *(name of taxing unit)* last year to the taxes proposed to the be imposed on the average residence homestead by the City of Iowa Park *(name of taxing unit)* this year.

| | 2024 | 2025 | Change |
|---|---|---|---|
| **Total tax rate (per $100 of value)** | 2024 adopted tax rate<br>$.70910 | 2025 proposed tax rate<br>$.69450 | (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)%<br>Decrease of 2.05894% |
| **Average homestead taxable value** | 2024 average taxable value of residence homestead<br>$155,707 | 2025 average taxable value of residence homestead<br>$169,219 | (Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%<br>Increase of 8.67783% |
| **Tax on average homestead** | 2024 amount of taxes on average taxable value of residence homestead<br>$1,104.11 | 2025 amount of taxes on average taxable value of residence homestead<br>$1,175.22 | (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)%<br>Increase of 6.44048% |
| **Total tax levy on all properties** | 2024 levy<br>$2,893,034 | (2025 proposed rate x current total value)/100<br>$3,024,626 | (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)%<br>Increase of 4.54858% |

***(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 _____ 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.

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

For assistance with tax calculations, please contact the tax assessor for the City of Iowa Park
*(name of taxing unit)*

at 940-592-5082 or scriswell@ipcisd.net, or visit www.iowaparktaxoffice.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)*

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