

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.6372000 per \$100 valuation has been proposed by the governing body of City of Liberty.

PROPOSED TAX RATE	\$0.6372000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.6225646 per \$100
VOTER-APPROVAL TAX RATE	\$0.6516117 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for City of Liberty from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that City of Liberty 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 City of Liberty is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 14, 2021, AT 6:00PM AT CITY OF LIBERTY COUNCIL CHAMBERS, 1829 SAM HOUSTON ST, LIBERTY, TX 77575.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Liberty 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 of Liberty at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

**FOR the proposal:**

Mayor Carl Pickett  
Councilperson Dennis Beasley  
Councilperson David Arnold  
Councilperson Neal Thornton

Mayor Pro Tem Diane Driggers  
Councilperson Libby Simonson  
Councilperson Chipper Smith

**AGAINST the proposal:**

**PRESENT** and not  
voting:

**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 City of Liberty last year to the taxes proposed to be imposed on the average residence homestead by City of Liberty this year.

	<b>2020</b>	<b>2021</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.5813000	\$0.6372000	increase of \$0.0559000, or 9.62%
<b>Average homestead taxable value</b>	\$142,936	\$159,793	increase of \$16,857, or 11.79%
<b>Tax on average homestead</b>	\$830.89	\$1,018.20	increase of \$187.31, or 22.54%
<b>Total tax levy on all properties</b>	\$3,793,030	\$3,969,561	increase of \$176,531, or 4.65%

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For assistance with tax calculations, please contact the tax assessor for City of Liberty at 936-336-3684 or, visit [www.cityofliberty.org](http://www.cityofliberty.org) for more information.