

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	\$	<u>0.486404</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.446307</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.486404</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 CITY OF RUSK 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 CITY OF RUSK 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 RUSK is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/30/2025 at 4:00 PM at Rusk Council Chambers, 116 East 5th Street Suite B, Rusk, TX 75785.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF RUSK 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 RUSK of CITY OF RUSK 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:

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

FOR the proposal:

Mayor Pro Tem Member Martha Neely - Council Place 4
Council Member Jim Beindorf - Council Place 1
Council Member Maxine Session - Council Place 2
Council Member Frances Long - Council Place 5
Council Member Zack McNew - Council Place 3

AGAINST the proposal: NONE
PRESENT and not voting: NONE
ABSENT: NONE

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 CITY OF RUSK last year to the taxes proposed to be imposed on the average residence homestead by CITY OF RUSK this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.458564	\$0.486404	6.07% increase
Average homestead taxable value	\$131,773	\$140,595	6.69% increase
Tax on average homestead	\$604	\$683	13.07% increase
Total tax levy on all properties	\$912,227	\$1,008,706	10.57% increase

For assistance with tax calculations, please contact the tax assessor for CITY OF RUSK at (903) 683-2296 or info@cherokeecad.net, or visit www.cherokeecad.com for more information.

Taxpayer Impact Statement

City of Rusk

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

The City of Rusk has proposed a budget for the City's 2025-2026 fiscal year. The City intends to adopt its budget on or before September 30, 2025.

		Tax Rate per \$100	Taxes
Value of Median Valued Homestead Property in City	\$ 140,480		
Property Tax Bill for the Current Fiscal Year		\$0.458564	\$644.19
Estimated Property Tax Bill for the Upcoming Fiscal Year if City Adopts the Proposed Budget and Tax Rate		\$0.486404	\$683.30
Estimated Property Tax Bill for the Upcoming Fiscal Year if the City Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate		\$0.446307	\$626.97

The estimates in this Impact Statement are valid only for proposed budget and proposed tax rate that the City Council will discuss at its budget workshop on September 11, 2025, budget adoption meeting on September 29, 2025 and tax rate adoption meeting on September 30, 2025. The proposed budget and the proposed tax rate may each be amended by City Council at any time before their final adoption. If the City Council intends to discuss the proposed budget at a subsequent meeting, the City will include a Taxpayer Impact Statement in the notice for that meeting which will include updated estimates based on any amendments to the proposed budget and proposed tax rate.

I hereby certify that the foregoing Taxpayer Impact Statement was included in the public notice for the City Council meetings to be held on September 11, 2025, September 29, 2025, and September 30, 2025.

Bob Dadd
Name

9/4/2025
Date

City Manager
Title