

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

A tax rate of \$ 0.85 per \$100 valuation has been proposed by the governing body of  
CITY OF ROCKDALE.

PROPOSED TAX RATE	\$ <u>0.85</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.712777</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.808951</u>	per \$100
DE MINIMUS RATE	\$ <u>0.860376</u>	per \$100

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

The voter-approval rate is the highest tax rate that CITY OF ROCKDALE may adopt without holding  
(name of taxing unit)  
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 ROCKDALE is proposing  
(name of taxing unit)  
to increase property taxes for the 2025 tax year.  
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 12, 2024, at 5:30 PM  
(date and time)  
at ROCKDALE CITY HALL COUNCIL CHAMBERS, 505 W Cameron Ave, Rockdale, TX 76567.  
(meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF ROCKDALE is not required  
(name of taxing unit)  
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 ROCKDALE CITY COUNCIL of  
(name of office responsible for administering the election)  
CITY OF ROCKDALE at their offices or by attending the public hearing mentioned above.  
(name of taxing unit)

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: Councilmembers: Perry, Caffey, Walker, Starnes, Melton

AGAINST the proposal: \_\_\_\_\_

PRESENT and not voting: MAYOR RODDAM

ABSENT: Councilmember Ruelas-Olivares

The 86th 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 ROCKDALE last year  
(name of taxing unit)  
to the taxes proposed to be imposed on the average residence homestead by CITY OF ROCKDALE this year.  
(name of taxing unit)

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	2023 adopted tax rate 0.8015	2024 proposed tax rate 0.85	(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) % +22%
<b>Average homestead taxable value</b>	2023 average taxable value of residence homestead \$137,495	2024 average taxable value of residence homestead \$152,444	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year) % 10.87%
<b>Tax on average homestead</b>	2023 amount of taxes on average taxable value of residence homestead \$1,222	2024 amount of taxes on average taxable value of residence homestead \$1312	(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) 7.3%
<b>Total tax levy on all properties</b>	2023 levy \$2,814,587	(2024 proposed rate x current total value)/100 \$3,424,825	(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) 22%

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

For assistance with tax calculations, please contact the tax assessor for CITY OF ROCKDALE  
(name of taxing unit)  
at 254-697-7017 or rnichols@milamad.org, or visit www.milamcounty.net  
(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 CITY OF ROCKDALE  
(name of taxing unit)  
at 254-697-7017 or michols@milamad.org  
(telephone number) (email address)