

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).

RESCHEDULED 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.

KINNEY CO GEN FUND	PROPOSED TAX RATE	\$ _____ .5068 _____ PER \$100	
KINNEY CO GEN FUND	NO-NEW-REVENUE TAX RATE	\$ _____ .4832 _____ PERr \$100	TOTAL .5008 NNR
KINNEY CO GEN FUND	VOTER-APPROVAL TAX RATE	\$ _____ .5068 _____ PER \$100	
KINNEY CO ROAD & BRIDGE	PROPOSED TAX RATE	\$ _____ .0182 _____ PER \$100	
☐ e KINNEY CO ROAD & BRIDGE	NO-NEW REVENUE TAX RATE	\$ _____ .0176 _____ PER r \$100	
KINNEY CO ROAD & BRIDGE	VOTER-APPROVAL TAX RATE	\$ _____ .0182 _____ PER \$100	TOTAL \$.5250 VAR

The no-new revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for Kinney County and Kinney County Road & Bridge from the same properties in both the 2025 tax year and 2026 tax year. The proposed tax rate is greater than the no-new-revenue tax rate. This means that KINNEY COUNTY is proposing to increase property taxes for the 2026 tax year.
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON

September 28, 2026 9:00 AM

at KINNEY COUNTY DISTRICT COURTROOM 501 S. ANN ST. BRACKETTVILLE 78832.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Kinney County 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 KINNEY COUNTY COMMISSIONERS of
KINNEY COUNTY 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: Mark Frerich, Joe Montalvo, John Paul Schuster, and Tim Ward

AGAINST the proposal: 0 _____

PRESENT and not voting: 0 _____

ABSENT: Dennis Dodson

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

	2025	2026	Change
Total tax rate (per \$100 of value)	2025 adopted tax rate .4672	2026 proposed tax rate .5250 Voter approval rate	(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) 12.3%
Average homestead taxable value	2025 average taxable value of residence homestead \$98,457	2026 average taxable value of residence homestead \$104,284.	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year) 5.9%
Tax on average homestead	2025 amount of taxes on average taxable value of residence homestead \$460.00	2026 amount of taxes on average taxable value of residence homestead \$548.02	(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) 16.1%
Total tax levy on all properties	2025 levy \$5,505,629.74 General Fund plus Road & Bridge	(2026 proposed rate x current total value)/100 \$6,106,254.	(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)% 9.8%

Notice of Public Hearing on Tax Increase

**Form 50-
876**

(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) NONE

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 KINNEY COUNTY spent from July 1 2025 \$54,234. to June 30 ,2026.
(name of taxing unit) (amount)

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 \$ 31.664

This increased the no-new-revenue maintenance and operations rate by 0021 /\$100.

Indigent Defense Compensation Expenditures (counties)

The KINNEY COUNTY spent \$ 47,900. from July 1, 2025 to June 30 2026.

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 \$24,688.
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by .0005 /\$100
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Eligible County Hospital Expenditures (cities and counties) NONE

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 KINNEY COUNTY
at 830-563-2323 kinneycad@sbcglobal.net
(telephone number) (email address)

<https://kinneycad.org>
(internet website address)