

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Barbers Hill Independent School District will hold a public meeting at 6:30 pm, September 22, 2025 in J. Justin Jenson Conference Center, 9600 Eagle Drive, Mont Belvieu, TX. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$0.80220/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.25010/\$100 (proposed rate to pay bonded indebtedness)
Approved by Local Voters	

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	0.3	% increase
Debt Service	18.2	% decrease
Total expenditures	4.4	% increase

Total Appraised Value and Total Taxable Value

(as calculated under Section 26.04, Tax Code)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$ 21,506,936,423	\$ 22,834,230,553
Total appraised value* of new property**	\$ 538,526,999	\$ 359,449,604
Total taxable value*** of all property	\$ 13,074,309,022	\$ 13,984,254,939
Total taxable value*** of new property**	\$ 503,761,049	\$ 359,449,604

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$561,700,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$0.81300	\$0.23940	\$1.05240	15,447	598
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.73530	\$0.26419	\$0.99949	15,705	837
Proposed Rate	\$0.80220	\$0.25010	\$1.0523	16,392	377

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$362,258	\$390,317
Average Taxable Value of Residences	\$174,992	\$130,675
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.05240	\$1.05230
Taxes Due on Average Residence	\$1,841.62	\$1,375.09
Increase (Decrease) in Taxes		\$-466.53

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is \$1.05230. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of \$1.05230.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	\$31,830,000
Interest & Sinking Fund Balance(s)	\$37,600,000

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

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 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.

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$.05 per \$100 valuation has been proposed by the governing body of LEE COLLEGE – BARBERS HILL

PROPOSED TAX RATE	\$.05	per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.04845	per \$100
VOTER-APPROVAL TAX RATE	\$ 0.05348	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 LEE COLLEGE – BARBERS HILL 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 LEE COLLEGE – BARBERS HILL may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that LEE COLLEGE – BARBERS HILL is not proposing to increase property taxes for the 2025 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 22, 2025 AT 6:30 PM at J JUSTIN JENSON CONFERENCE CENTER 9600 EAGLE DRIVE MONT BELVIEU, TX 77580.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, LEE COLLEGE – BARBERS HILL is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the BHISD ISD BOARD OF TRUSTEES of LEE COLLEGE – BARBERS HILL at their offices or by attending the public meeting 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 proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal:
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 LEE COLLEGE – BARBERS HILL last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by LEE COLLEGE – BARBERS HILL this year.
(name of taxing unit)

	2024	2025	Change
Total tax rate (per \$100 of value)	.05	.05	(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)%
Average homestead taxable value	\$174,992	\$130,675	Decrease of 25.3%
Tax on average homestead	\$87.50	\$65.34	Decrease of 25.3%
Total tax levy on all properties	\$9,169,872.68	\$9,438,155.60	Increase of 2.9%

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

For assistance with tax calculations, please contact the tax assessor for LEE COLLEGE – BARBERS HILL
(name of taxing unit)
at (281) 576-2221 or BHTAX@BHISD.NET, or visit WWW.BHISD.NET
(telephone number) (email address) (internet website address)
for more information.