

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 28, 2026 in J. Justin Jenson Conference Center, 9600 Eagle Drive, Mont Belvieu, TX. **This meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. The school district invites public participation in the discussion.**

The tax rate the school district ultimately adopts 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	\$0.75910/\$100 (proposed rate for maintenance and operations)
School Debt Service Tax	\$0.29320/\$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	7.0	% increase
Debt Service	4.3	% decrease
Total expenditures	6.3	% increase

Total Appraised Value and Total Taxable Value

(as calculated under Tax Code Section 26.04)

	<u>Preceding Tax Year</u>	<u>Current Tax Year</u>
Total appraised value* of all property	\$ 22,834,230,553	\$ 24,671,740,751
Total appraised value* of new property**	\$ 359,449,604	\$ 735,474,308
Total taxable value*** of all property	\$ 13,984,254,939	\$ 15,387,458,105
Total taxable value*** of new property**	\$ 359,449,604	\$ 1,243,873,374

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

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

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

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* \$535,695,000

*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	\$0.80220	\$0.25010	\$1.05230	\$21,143	\$899
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$0.75960	\$0.29323	\$1.05283	\$22,362	\$881
Proposed Rate	\$0.75910	\$0.29320	\$1.05230	\$22,352	\$881

*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	\$390,317	\$382,983
Average Taxable Value of Residences	\$130,675	\$124,931
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.05230	\$1.05230
Taxes Due on Average Residence	\$1,375.09	\$1,314.65
Increase (Decrease) in Taxes		\$(60.44)

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or their surviving spouse, if the surviving spouse was age 55 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)	\$29,211,000
Interest & Sinking Fund Balance(s)	\$32,604,366

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.

NOTICE OF PUBLIC HEARING ON TAX RATE

PROPOSED TAX RATE: \$0.05000 PER \$100

NO-NEW-REVENUE TAX RATE: \$0.049034 PER \$100

VOTER-APPROVAL TAX RATE: \$0.053276 PER \$100

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 LEE COLLEGE – BARBERS HILL from the same properties in both the 2025 tax year and the 2026 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 greater than the no-new-revenue tax rate. This means that LEE COLLEGE – BARBERS HILL is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 28, 2026 AT 6:30 PM at J. JUSTIN JENSON CONFERENCE CENTER 9600 EAGLE DRIVE MONT BELVIEU, TX 77580.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, LEE COLLEGE – BARBERS HILL 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 BHISD 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:

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

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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The following table compares the taxes imposed on the average residence homestead by LEE COLLEGE – BARBERS HILL last year to the taxes proposed to be imposed on the average residence homestead by LEE COLLEGE – BARBERS HILL this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	0.05	0.05	0%
Average homestead taxable value	\$158,593	\$169,195	Increase 6.3%
Tax on average homestead	\$79.30	\$84.60	Increase 6.3 %
Total tax levy on all properties	\$9,570,805	\$10,256,175	Increase 6.7%

For assistance with tax calculation, please contact the tax assessor for LEE COLLEGE – BARBERS HILL at (281) 576-2221 or BHTAX@BHISD.NET, or visit WWW.BHISD.NET for more information.