

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

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.

A tax rate of \$0.371500 per \$100 valuation has been proposed by the governing body of City of Kempner.

PROPOSED TAX RATE: \$0.371500 per \$100

NO-NEW-REVENUE TAX RATE: \$0.367759 per \$100

VOTER-APPROVAL TAX RATE: \$0.387198 per \$100

DE MINIMIS RATE: \$0.922061 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 City of Kempner from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that City of Kempner may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Kempner exceeds the voter-approval rate for City of Kempner.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for City of Kempner the rate that will raise \$500,000, and the current debt rate for City of Kempner.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Kempner is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/11/2026 (CT) 06:00 PM (CT) at Isenhour/Clark Municipal Building, 12288 HWY 190, Kempner, TX

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Kempner adopts the proposed tax rate, the qualified voters of the City of Kempner may petition the City of Kempner to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Kempner will be the voter-approval tax rate of the City of Kempner.

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: Mayor John Wilkerson Council Member Place 1 David Richardson Council Member Place 2 Thomas Combs Council Member Place 3 Rob Green Council Member Place 5 Elliott Whitton

AGAINST the proposal: Nonce

PRESENT and not voting: None

ABSENT: Council Member Place 4 Dan Long

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 Kempner last year to the taxes proposed to be imposed on the average residence homestead by City of Kempner this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.378700	\$0.371500	1.9% decrease
Average homestead taxable value	\$202,526	\$217,570	7.42% increase
Tax on average homestead	\$767	\$808	5.34% increase
Total tax levy on all properties	\$328,209	\$338,986	3.28% increase

For assistance with tax calculations, please contact the tax assessor for City of Kempner at (512) 556-8058 or info@lampasascad.com , or visit <https://www.lampasascad.com> for more information.