NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.083824 per $100 valuation has been proposed by the governing body of Hardin County ESD#5.

PROPOSED TAX RATE	$0.083824 per $100
NO-NEW-REVENUE TAX RATE	$0.077213 per $100
VOTER-APPROVAL TAX RATE	$0.083824 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 Hardin County ESD#5 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 Hardin County ESD#5 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 Hardin County ESD#5 is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 15, 2026 AT 6:00 PM AT FIRE STATION ONE, 711 6TH STREET, SOUR LAKE, TX 77656.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Hardin County ESD#5 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 Board of Commissioners of Hardin County ESD#5 at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Rusty Trest Jim Mason	Betty Dillard
AGAINST the proposal:		
PRESENT and not voting:		
ABSENT:	Lisa Shaw	John Carney

Visit 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 Hardin County ESD#5 last year to the taxes proposed to be imposed on the average residence homestead by Hardin County ESD#5 this year.

	2025	2026	Change
Total tax rate (per $100 of value)	$0.080136	$0.083824	increase of 0.003688 per $100, or 4.60%
Average homestead taxable value	$242,612	$241,064	decrease of -0.64%
Tax on average homestead	$194.42	$202.07	increase of $7.65, or 3.93%
Total tax levy on all properties	$681,888	$746,643	increase of $64,755, or 9.50%

For assistance with tax calculations, please contact the tax assessor for Hardin County ESD#5 at 409 246-5180 or steve.smith@hardincountytx.gov, or visit https://www.hcesd5.net/ for more information.