

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality.

A tax rate of \$0.10 per \$100 valuation has been proposed by the governing body of Llano County ESD No. 5.

PROPOSED TAX RATE	\$0.10000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.09610 per \$100
VOTER-APPROVAL TAX RATE	\$0.09947 per \$100
DE MINIMIS RATE	\$0.14133 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 Llano County ESD No. 5 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 Llano County ESD No. 5 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Llano County ESD No. 5 exceeds the voter-approval tax rate for Llano County ESD No. 5.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Llano County ESD No. 5, the rate that will raise \$500,000, and the current debt rate for Llano County ESD No. 5. The proposed tax rate is greater than the no-new-revenue tax rate. This means that Llano County ESD No. 5 is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 18, 2025, at 12:45 p.m. at 124 Sunrise Drive, Sunrise Beach, Texas 78643. The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Llano County ESD No. 5 adopts the proposed tax rate, Llano County ESD No. 5 is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of Llano County ESD No. 5 may not petition Llano County ESD No. 5 to require an election to be held to determine whether to reduce the proposed tax rate.

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

FOR the proposal: Karl Wolfe, Mike von Wupperfeld, Jean Glass, Michael Thomas
AGAINST the proposal: None
PRESENT and not voting: None
ABSENT: Andrew Spencer

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 Client Name last year to the taxes proposed to be imposed on the average residence homestead by Client Name this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.1000	\$0.1000	Increase of \$0.00 per \$100, or 0%
Average homestead taxable value	\$650,876	\$711,047	Increase of 9.24%
Tax on average homestead	\$650.88	\$711.05	Increase of \$60.17 per \$100, or 9.24%
Total tax levy on all properties	\$1,050,191.53	\$1,105,547.32	Increase of \$55,355.78 or 5.27%

For assistance with tax calculations, please contact the tax assessor for Llano County Emergency Services District No. 5 at (325) 247-4165 or kfogel@co.llano.tx.us, or visit <https://www.co.llano.tx.us/page/llano-county-assessor-collector> for more information.