

LIBERTY COUNTY ESD NO. 2 TAXPAYER IMPACT STATEMENT

(Required under Texas Government Code § 551, as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed tax rate for Fiscal Year 2026 -27, comparing what would be paid under the no-new-revenue tax rate, the voter approval tax rate, and the proposed tax rate.

The no-new-revenue tax rate is the tax rate that would be general the same amount of revenue in the current year as was generated by the District's adopted rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year. The voter-approval rate is the highest tax rate the District may adopt before requiring voter approval at an election.

The proposed tax rate is not higher than the lower of the no-new-revenue rate or the voter approval rate.

1. Average Taxable Homestead Value

Prior Year (FY 2025-2026)	\$481,342
Current Year (FY 2026-2027)	\$451,650

2. Tax Rates

Prior Year Tax Rate	\$0.100000
No-New Revenue Tax Rate	\$0.106480607
Voter Approval Tax Rate	\$0.106588598
Proposed Tax Rate	\$0.100000

3. Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New Revenue
Prior Year Tax Rate	0.100000	\$481.34	-\$0.42
No-New Revenue Rate	0.106480	\$480.92	-
Voter Approval Rate	0.106588	\$481.40	\$0.48
Proposed Tax Rate	0.100000	\$451.65	-\$29.27

Calculation

Prior Year Tax Bill	$(481,342 \div 100) \times 0.100000 = \481.34
No-New Revenue Tax Bill	$(451,650 \div 100) \times 0.106480 = \480.92
Voter Approval Rate Tax Bill	$(451,650 \div 100) \times 0.106588 = \481.40
Proposed Tax Rate Bill No-New Revenue Tax Bill	$(451,650 \div 100) \times 0.100000 = \451.65

To see full calculations, please see the "Tax Rate Calculation Worksheet" on the District's website.

This notice contains a summary of actual no-new-revenue and voter approval calculations as certified by Richard Brown, Tax Assessor-Collector on 08/24/2026.

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.