

NOTICE OF PUBLIC HEARING ON TAX INCREASE OF THE 2026 TAX YEAR PROPOSED PROPERTY TAX RATE FROM THE CITY OF HEATH, TEXAS

PROPOSED TAX RATE:	\$0.281436 per \$100
NO-NEW-REVENUE TAX RATE:	\$0.269792 per \$100
VOTER APPROVAL TAX RATE:	\$0.271668 per \$100
DE MINIMIS TAX RATE:	\$0.281436 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 the City of Heath 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 the City of Heath may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for the City of Heath, Texas exceeds the voter-approval tax rate for the City of Heath, Texas.

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

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

A **public hearing** on the proposed tax rate will be held on **Tuesday, August 11, 2026, at 6:30 pm** in the City Council Chambers at **Heath City Hall, 200 Laurence Drive, Heath, Texas 75032**.

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 the City of Heath, Texas adopts the proposed tax rate, the qualified voters of the City of Heath, Texas may petition the City of Heath, Texas 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 Heath, Texas will be the voter-approval tax rate of the City of Heath, Texas.

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

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

Vote to Consider the Proposed Tax Year 2026 Tax Rate:

Voting FOR the proposal: Horne, Myers, Moorman, McClure, Thurgood, Dodson, & Ownby

Voting AGAINST the proposal: none

Present and not voting: all present

Absent: none

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 the City of Heath, Texas last year to the taxes imposed on the average residence homestead by the City of Heath, Texas this year.

	TY 2025	TY 2026	Change
Total tax rate (per \$100 of value)	\$0.275650 per \$100	\$0.281436 per \$100	Increase of \$0.005786 or 2.10%
Average Homestead Taxable Value	\$862,634	\$903,210	Increase of \$40,576 or 4.70%
Tax on Average Homestead	\$2,377.85	\$2,541.95	Increase of \$164.10 or 6.90%
Total Tax levy on all properties	\$7,944,987	\$8,643,891	Increase of \$698,904 or 8.80%

For assistance with tax calculations, please contact the Rockwall County Appraisal District by phone by dialing (972) 771-2034 or emailing info@rockwallcad.com. Go to www.rockwallcad.com for more information.