

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.55474 per \$100 valuation has been proposed by the governing body of LIVE OAK COUNTY.

PROPOSED TAX RATE	\$0.55474 per \$100
NO-NEW-REVENUE TAX RATE	\$0.55474 per \$100
VOTER-APPROVAL TAX RATE	\$0.64082 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 LIVE OAK COUNTY from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that LIVE OAK COUNTY may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that LIVE OAK COUNTY is not proposing to increase property taxes for the 2025 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2025 AT 9:00 AT Live Oak Co. Commissioners Court 301 Houston St. George West, Texas 78022.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, LIVE OAK COUNTY is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of LIVE OAK COUNTY at their offices or by attending the public meeting 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:	Commissioner Richard Lee	Commissioner Lucio Morin
	Commissioner Mitchell Williams	

AGAINST the proposal:	Commissioner Randy Kopplin	Judge James Liska
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PRESENT and not voting:

ABSENT:

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 LIVE OAK COUNTY last year to the taxes proposed to be imposed on the average residence homestead by LIVE OAK COUNTY this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.48109	\$0.55474	increase of 0.07365 per \$100, or 15.31%
Average homestead taxable value	\$81,649	\$115,264	increase of 41.17%
Tax on average homestead	\$392.81	\$639.42	increase of 246.61, or 62.78%
Total tax levy on all properties	\$27,223,068	\$27,359,728	increase of 136,660, or 0.50%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Health Care Compensation Expenditures

The LIVE OAK COUNTY spent \$626,217 from July 1, 2024 to June 30, 2025 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$109,755. This increased the no-new-revenue maintenance and operations rate by \$0.00223/\$100.

For assistance with tax calculations, please contact the tax assessor for LIVE OAK COUNTY at or , or visit . for more information.