

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.652365 per \$100 valuation has been proposed by the governing body of LYNN COUNTY AND SPECIAL ROAD AND BRIDGE.

PROPOSED TAX RATE	\$0.652365 per \$100
NO-NEW-REVENUE TAX RATE	\$0.587945 per \$100
VOTER-APPROVAL TAX RATE	\$0.669209 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 LYNN COUNTY AND SPECIAL ROAD AND BRIDGE 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 LYNN COUNTY AND SPECIAL ROAD AND BRIDGE 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 LYNN COUNTY AND SPECIAL ROAD AND BRIDGE is proposing to increase property tax for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 22, 2025 at 9:30 AM AT Lynn County Courthouse 1501 South 1st St, Tahoka, TX 79373.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Lynn County and R&B 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 Lynn County and R&B 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:	Matt Woodley	Tate Gass	Mike Braddock
	John Hawthorne	Larry Durham	

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/Property Taxes](https://www.texas.gov/Property-Taxes) 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 86<sup>th</sup> 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 LYNN COUNTY AND SPECIAL ROAD AND BRIDGE last year to the taxes proposed to be imposed on the average residence homestead by LYNN COUNTY AND SPECIAL ROAD AND BRIDGE this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.662365	\$0.652365	decrease of -0.01, or -1.509742%
Average homestead taxable value	\$168,698.00	\$178,687	increase of \$9,989.00, or 5.9212%
Tax on average homestead	\$1,117.40	\$1,165.69	increase of \$48.29, or 4.3216%
Total tax levy on all properties	\$4,581,423.00	\$5,522,578.00	increase of \$941,155.00, or 20.5429%

**Indigent Health Care Compensation Expenditures**

The LYNN COUNTY AND SPECIAL ROAD AND BRIDGE spent \$58,062 from July 1, 2024 to June 30, 2025 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year’s enhanced indigent health care expenditures is \$58,062. This increased the no-new-revenue maintenance and operations rate by \$0.007503/\$100.

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For assistance with tax calculations, please contact the Lynn County Appraisal District for LYNN COUNTY AND SPECIAL ROAD AND BRIDGE at 806-561-5477 or [info@lynncad.org](mailto:info@lynncad.org), or visit lynncad at 1615 N. Main St. Tahoka, TX 79373 for more information.