

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.002976 per \$100 valuation has been proposed by the governing body of High Plains Underground Water Conservation District No. 1 (HPW)

PROPOSED TAX RATE	\$ <u>0.002976</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.002976</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.004504</u> 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 High Plains Underground Water Conservation District No. 1 (HPW) 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 High Plains Underground Water Conservation District No. 1 (HPW) 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 High Plains Underground Water Conservation District No. 1 (HPW) is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2026 at 1:30 PM at 2930 Ave. Q, Lubbock, TX 79411.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, High Plains Underground Water Conservation District No. 1 (HPW) 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 board of directors of High Plains Underground Water Conservation District No. 1 (HPW) at their offices or by attending the public meeting mentioned above.

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

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

(List names of all members of the governing body below, showing how each voted on the proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: _____

AGAINST the proposal: _____

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 High Plains Underground Water last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by High Plains Underground Water Cons this year.
(name of taxing unit)

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.00295	\$0.002976	Increase of \$0.026524 per \$100, or 0.9%
Average homestead taxable value	\$216,171	\$235,986	Increase of \$19,815, or 8.8%
Tax on average homestead	\$6.38	\$7.02	Increase of \$0.64, or 9.6%
Total tax levy on all properties	\$2,000,093 using line 31/ Form 50-856	\$1,989,402 using line 48/Form 50-856	Decrease of \$10,691, or 0.5%

(Include the following text if these no-new-revenue rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has
(county name) (county name)
 spent \$ _____ in the previous 12 months for the maintenance and operations cost
(amount minus any amount received from state revenue for such costs)
 of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County
(county name)
 Sheriff has provided _____ information on these costs, minus the state revenues
(county name)
 received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 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 \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted
 under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code
 of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's
 enhanced indigent defense compensation expenditures is \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 on expenditures to maintain and operate an eligible county hospital.
 For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for _____
(name of taxing unit)
 at _____ (806) 762-0181 or _____ jason.coleman@hpwd.org, or visit _____ hpwd.org
(telephone number) (email address) (internet website address)
 for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____
(name of taxing unit)
 at _____ or _____
(telephone number) (email address)