

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.470000 per \$100 valuation has been proposed by the governing body of City of Big Sandy.

PROPOSED TAX RATE	\$0.470000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.451985 per \$100
VOTER-APPROVAL TAX RATE	\$0.477497 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 City of Big Sandy from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that City of Big Sandy may adopt without holding an election to seek voter approval of the rate.

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 18, 2026 AT 6:00pm AT City of Big Sandy Heritage Center, 162 E Gilmer St, Big Sandy, TX 75755.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Big Sandy is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Big Sandy at their offices or by attending the public hearing 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:	Sally Allen	Trey Beahm
	David Fonteno	Rex Rozell

AGAINST the proposal: NA

PRESENT and not voting:NA

ABSENT: NA

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 City of Big Sandy last year to the taxes proposed to be imposed on the average residence homestead by City of Big Sandy this year.

	2025	2026	Change
Total tax rate (per	\$0.460000	\$0.470000	increase of 0.010000 per

\$100 of value)			\$100, or 2.17%
Average homestead taxable value	\$186,044	\$172,262	decrease of \$-7.41%
Tax on average homestead	\$855.80	\$809.63	decrease of \$-46.17, or -5.39%
Total tax levy on all properties	\$410,869	\$422,741	increase of \$11,872, or 2.89%

For assistance with tax calculations, please contact the tax assessor for City of Big Sandy at 903-843-3085 or upshur.tax@countyofupshur.com, or visit www.countyofupshur.com for more information.