

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 Sec. 26.061.

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.029955 per \$100 valuation has been proposed by the governing body of BROWNSVILLE NAVIGATION DISTRICT.

PROPOSED TAX RATE	\$0.029955 per \$100
NO-NEW-REVENUE TAX RATE	\$0.030285 per \$100
VOTER-APPROVAL TAX RATE	\$0.029955 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for BROWNSVILLE NAVIGATION DISTRICT from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that BROWNSVILLE NAVIGATION DISTRICT 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 BROWNSVILLE NAVIGATION DISTRICT is not proposing to increase property taxes for the 2021 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 1, 2021, at 5:30 PM at 1000 FOUST RD, BROWNSVILLE TX 78521.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, BROWNSVILLE NAVIGATION DISTRICT 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 COMMISSIONERS of BROWNSVILLE NAVIGATION DISTRICT 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:

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

FOR the proposal:	JOHN REED, SERGIO TITO LOPEZ, RALPH COWEN, JOHN WOOD AND ESTEBAN GUERRA
AGAINST the proposal:	NONE
PRESENT and not voting:	NONE
ABSENT:	NONE

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 BROWNSVILLE NAVIGATION DISTRICT last year to the taxes proposed to be imposed on the average residence homestead by BROWNSVILLE NAVIGATION DISTRICT this year.

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.029778	\$0.029955	Increase of \$.000177 per \$100, or Increase of .59%
<b>Average homestead taxable value</b>	\$100,591	\$105,083	Increase of 4.46%
<b>Tax on average homestead</b>	\$30	\$31	Increase of \$1, or Decrease of 3.33%
<b>Total tax levy on all properties</b>	\$2,948,082	\$3,200,743	Increase of \$252,661 or Increase of 8.57%

For assistance with tax calculations, please contact the tax assessor for BROWNSVILLE NAVIGATION DISTRICT at 956-831-4592 or [lhernandez@portofbrownsville.com](mailto:lhernandez@portofbrownsville.com), or visit [portofbrownsville.com](http://portofbrownsville.com) for more information.