

PRESIDIO COUNTY

TAXPAYER IMPACT STATEMENT

House Bill 1522, passed by the Texas Legislature in 2025, amends Section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under Section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

Presidio County is considering its proposed budget for Fiscal Year 2027. The following estimates compare the current fiscal-year property tax bill with the estimated property tax bill under the proposed Fiscal Year 2027 budget and under a balanced budget funded at the no-new-revenue rate.

Current Year (2025)	If Budget is Adopted with Rate Other than NNRR (2026 Proposed Rate)	If Balanced Budget is Adopted with NNRR (2026 NNRR)
\$439.58	\$521.14	\$465.45

The estimates in this Impact Statement use Presidio County Appraisal District median homestead information for Category A. For Tax Year 2025, the median market value is \$145,510, the median homestead exemption is \$55,867, and the median taxable value is \$89,643. For Tax Year 2026, the median market value is \$147,405, the median homestead exemption is \$48,460, and the median taxable value is \$98,945.

The current-year estimate uses the Tax Year 2025 tax rate of \$0.49037 per \$100 of taxable value. The proposed Fiscal Year 2027 estimate uses the proposed Tax Year 2026 tax rate of \$0.52670 per \$100 of taxable value. The balanced-budget estimate uses the Tax Year 2026 no-new-revenue rate of \$0.47041 per \$100 of taxable value.

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate being considered by the Presidio County Commissioners Court. The proposed budget and proposed tax rate may be amended by the Commissioners Court before final adoption.