EXHIBIT L

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.335617 per \$100 valuation has been proposed by the governing body of County of Hopkins.

PROPOSED TAX RATE

\$0.335617 per \$100

NO-NEW-REVENUE TAX RATE

\$0.318443 per \$100

VOTER-APPROVAL TAX RATE

\$0.335617 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 County of Hopkins 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 County of Hopkins 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 County of Hopkins is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2025 AT 9:00 AM AT Commissioners' Courtroom Hopkins County Courthouse 118 Church St, Sulphur Springs, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, County of Hopkins 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 County of Hopkins of County of Hopkins 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:

Judge Robert Newsom

Wesley Miller

Greg Anglin

Travis Thompson

Joe Price

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit 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 County of Hopkins last year to the taxes proposed to be imposed on the average residence homestead by County of Hopkins this year.

| 2024 | 2025 | Change |
|------|------|--------|
| 2024 | 2023 | Change |
| | | |

| Total tax rate (per \$100 of value) | \$0.400220 | \$0.335617 | decrease of -0.064603 per \$100, or -16.14% |
|--|--------------|--------------|---|
| Average homestead taxable value | \$76,153 | \$118,778 | increase of 55.97% |
| Tax on average homestead | \$304.78 | \$398.64 | increase of 93.86, or 30.80% |
| Total tax levy on all properties | \$16,160,150 | \$17,123,018 | increase of 962,868, or 5.96% |

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Defense Compensation Expenditures

The County of Hopkins spent \$241,730 from July 1, 2024 to June 30, 2025 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 the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$2,326. This increased the no-new-revenue maintenance and operations rate by \$0.00046/\$100.

For assistance with tax calculations, please contact the tax assessor for County of Hopkins at 903-438-4063 or ccampbell@hopkinscountytx.org, or visit www.hopkinscountytx.org for more information.