

Notice About 2025 Tax Rates

Property tax rates in the City of Live Oak, Texas. This notice concerns the 2025 property tax rates for the City of Live Oak, Texas. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.386734/\$100
This year's voter-approval tax rate	\$0.409795/\$100

To see the full calculations or for a copy of the Tax Rate Calculation Worksheets, please visit: The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund (M&O)	13,779,338
Asset Replacement Fund	4,287,184
Debt Service Fund (I&S)	640,667
Forfeiture Fund	378,105
Child Safety Fund	199,718
Court Technology Fund	124,327
Court Security Fund	91,087
Hotel Occupancy Tax Fund	1,532,605
Emergency Radio System Fund	74,261
PEG Fund	521,148
Capital Project Fund	4,812,527
Utility Operations Fund	183,750
Utility Dev. R/R Fund	1,297,370
Storm Water Utility	245,426

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (*or additional sales tax revenues, if applicable*).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
General Obligation and Refunding Bonds, Series 2014	520,000	219,400	0	739,400
General Obligation Bonds, Series 2022	330,600	404,301	0	734,901
Total required for 2025 debt service				\$1,474,301
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$36,759
= Total to be paid from taxes in 2025				\$1,437,542
+ Amount added in anticipation that the unit will collect only 98.51% of its taxes in 2025				\$21,743
= Total debt levy				\$1,459,285

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 7/31/2025 by The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC
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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.