

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.10 per \$100 valuation has been proposed by the governing body of Henderson County Emergency Services District No. 12 (“District”).

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.094706 per \$100
VOTER-APPROVAL TAX RATE	\$0.105652 per \$100
DE MINIMIS RATE	\$0.177783 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 the District from the same properties in both the 2025 and 2026 tax year.

The voter-approval rate is the highest tax rate that the District may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for the District exceeds the voter-approval rate for the District.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for the District, the rate that will raise \$500,000, and the current debt rate for the District.

The proposed tax rate is not greater than the voter-approval rate. As a result, the District is not required to hold an election at which the 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 Board of Emergency Services Commissioner of Henderson County Emergency Services District No. 12 at their offices or by attending the public hearing mentioned above.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 17, 2026 at 6:30 p.m. at 460 S. Broad Street, Chandler, Texas 75778.

The proposed tax rate is greater than the voter-approval tax rate. If the District adopts the proposed tax rate, the District is not required to hold an election so that the voters may accept or reject the proposed rate.

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: Cody Seale, Terrence Lyon; Kari Bersono, Nancy Bertholf, Brandon Delaney

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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 homestead by the District last year to the taxes proposed to be imposed on the average residence homestead by the District this year.

	2025	2026	Change
Total tax rate	\$0.097575	\$0.100000	Increase of \$0.002425 per \$100 valuation or 2.49%
Average homestead taxable value	\$248,889.00	\$275,756.00	Increase of \$26,867.00 or 10.79%
Tax on average homestead	\$242.86	\$275.76	Increase of \$32.90 or 13.55%
Total tax levy on all properties	\$560,141.00	\$591,451.30	Increase of \$31,310.30, or 5.59%

For assistance with tax calculations, please contact the tax assessor for Henderson County Emergency Services District No. 2 at 903/675-6134 or pgoodall@henderson-county.com, or visit www.henderson-county.com/departments/county-tax-assessor-collector for more information.