

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.095680 per \$100 valuation has been proposed by the governing body of Emergency Service District #12.

PROPOSED TAX RATE	\$0.095680 per \$100
NO-NEW-REVENUE TAX RATE	\$0.000000 per \$100
VOTER-APPROVAL TAX RATE	\$0.000000 per \$100
DE MINIMIS RATE	\$0.095680 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Emergency Service District #12 from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Emergency Service District #12 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Emergency Service District #12 exceeds the voter-approval rate for Emergency Service District #12.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Emergency Service District #12, the rate that will raise \$500,000, and the current debt rate for Emergency Service District #12.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Emergency Service District #12 is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPT. 5, 2023 AT 6:30 pm AT Henderson County Chandler-Annex, 460 S. Broad, Chandler, Tx 75758.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Emergency Service District #12 adopts the proposed tax rate, the qualified voters of the Emergency Service District #12 may petition the Emergency Service District #12 to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the Emergency Service District #12 will be the voter-approval tax rate of the Emergency Service District #12.

YOUR TAXES OWED UNDER ANY OF THE 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: Kari Bersano Nancy Bertholf
Cody Seale Danny Bristow

AGAINST the proposal:

PRESENT and not voting: David Monk

ABSENT:

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 residence homestead by Emergency Service District #12 last year to the taxes proposed to be imposed on the average residence homestead by Emergency Service District #12 this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.000000	\$0.095680	increase of 0.095680, or 0.00%
Average homestead taxable value	\$0	\$300,220	increase of 300,220, or 0.00%
Tax on average homestead	\$0.00	\$287.25	increase of 287.25, or 0.00%
Total tax levy on all properties	\$0	\$499,996	increase of 499,996, or 0.00%

For assistance with tax calculations, please contact the tax assessor for Emergency Service District #12 at 903-675-6134 or pgoodall@henderson-county.com, or visit <https://www.henderson-county.com/departments/county-tax-asse> for more information.