

TNT-875 04-20

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies only to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

| | |
|-------------------------|----------------------|
| PROPOSED TAX RATE | \$0.089829 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.085626 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.089385 per \$100 |
| DE MINIMIS RATE | \$0.110607 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for ESD #6 (EMS & FIRE) from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that ESD #6 (EMS & FIRE) may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for ESD #6 (EMS & FIRE) exceeds the voter-approval rate for ESD #6 (EMS & FIRE).

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for ESD #6 (EMS & FIRE), the rate that will raise \$500,000, and the current debt rate for ESD #6 (EMS & FIRE).

The proposed tax rate is greater than the no-new-revenue tax rate. This means that ESD #6 (EMS & FIRE) is proposing to increase property taxes for the 2020 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 14, 2020 at 6:00 PM at Bracken Volunteer Fire Dept. 23600 FM 3009, San Antonio, TX 78266. Due to COVID-19, the public can dial in telephonically to this hearing and meeting. The dial in number for this hearing/meeting is (978) 990-5000, access code 348563.

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 ESD #6 (EMS & FIRE) adopts the proposed tax rate, the qualified voters of the ESD #6 (EMS & FIRE) may petition the ESD #6 (EMS & FIRE) 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 ESD #6 (EMS & FIRE) will be the voter-approval tax rate of the ESD #6 (EMS & FIRE).

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: Herb Coley, President; Jim Solomon, Vice President; Randy Maschek, Secretary; William Waechter, Treasurer; Frank Yannuzzi, Asst. Treasurer

AGAINST the proposal:
PRESENT and not voting:
ABSENT:

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The 86th 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 ESD #6 (EMS & FIRE) last year to the taxes proposed to be imposed on the average residence homestead by ESD #6 (EMS & FIRE) this year.

| | 2019 | 2020 | Change |
|--|-------------|-------------|---------------|
| Total tax rate (per \$100 of value) | \$0.088400 | \$0.089829 | 2% increase |
| Average homestead taxable value | \$484,570 | \$493,168 | 2% increase |
| Tax on average homestead | \$428 | \$443 | 4% increase |
| Total tax levy on all properties | \$1,715,862 | \$1,852,550 | 8% increase |

For assistance with tax calculations, please contact the tax assessor for ESD #6 (EMS & FIRE) at 830-221-1353 or talcoc@co.comal.tx.us, or visit www.comalcountytaxoffice.net.