

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.100000 per \$100 valuation has been proposed by the governing body of EMERGENCY SERVICE DISTRICT No. 1.

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.081268 per \$100
VOTER-APPROVAL TAX RATE	\$0.084434 per \$100
DE MINIMIS RATE	\$0.113091 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for EMERGENCY SERVICE DISTRICT No. 1 from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that EMERGENCY SERVICE DISTRICT No. 1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for EMERGENCY SERVICE DISTRICT No. 1 exceeds the voter-approval rate for EMERGENCY SERVICE DISTRICT No. 1.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for EMERGENCY SERVICE DISTRICT No. 1, the rate that will raise \$500,000, and the current debt rate for EMERGENCY SERVICE DISTRICT No. 1.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that EMERGENCY SERVICE DISTRICT No. 1 is proposing to increase property taxes for the 2022 tax year. A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON WEDNESDAY, SEPTEMBER 7, 2022 BEGINNING AT 5:30 P.M. AT THE EMERGENCY SERVICES DISTRICT No. 1. OFFICE LOCATED AT 8275 FM78, SUITE 2, CONVERSE, TEXAS 78109.

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 No. 1 adopts the proposed tax rate, the qualified voters of the EMERGENCY SERVICE DISTRICT No. 1 may petition the EMERGENCY SERVICE DISTRICT No. 1 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 No. 1 will be the voter-approval tax rate of the EMERGENCY SERVICE DISTRICT No. 1.

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: A. Murphy, E. Ortiz, B. Galindo

AGAINST the proposal: None

PRESENT and not voting:

ABSENT: S. George

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 No. 1 last year to the taxes proposed to be imposed on the average residence homestead by EMERGENCY SERVICE DISTRICT No.1 this year.

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.096510	\$0.100000	increase of 0.003490, or 3.62%
Average homestead taxable value	\$180,273	\$201,916	increase of 21,643, or 12.01%
Tax on average homestead	\$173.98	\$201.92	increase of 27.94, or 16.06%
Total tax levy on all properties	\$1,230,936	\$1,586,654	increase of 355,718, or 28.90%

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 08/16/2022. To see the full calculations or for a copy of the Tax Rate Calculation Worksheet, please visit:

The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC

Carlos Gutierrez, PCC

Property Tax Division Director

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