Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

## NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.065178 per \$100 valuation has been proposed by the governing body of COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3.

PROPOSED TAX RATE: \$0.065178 per \$100 NO-NEW-REVENUE TAX RATE: \$0.065178 per \$100 VOTER-APPROVAL TAX RATE: \$0.067947 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3 from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3 is proposing to increase property taxes for the 2024 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 08/15/2024 01:30 PM (CT) at CANYON LAKE FIRE/EMS STATION 51, 1074 SCISSORTAIL, CANYON LAKE, TX.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3 is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the ESD 3 COMMISSION of COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3 at their offices or by attending the public meeting mentioned above.

## YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: ALAN STAHLMAN, HOLLY GILL, STUART MAGLOFF, SUSAN SHIRLEY-MENZEL, DON WAGNER AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit <u>Texas.gov/PropertyTaxes</u> 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 COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3 last year to the taxes proposed to the be imposed on the average residence homestead by COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3 this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.067203	\$0.065178	3.01% decrease
Average homestead taxable value	\$402,324	\$439,303	9.19% increase
Tax on average homestead	\$270	\$286	5.9% increase
Total tax levy on all properties	\$6,282,279	\$6,520,230	3.78% increase

For assistance with tax calculations, please contact the tax assessor for COMAL COUNTY EMERGENCY SERVICE DISTRICT NO 3 at (830) 221-1353 or CCTAX@CO.COMAL.TX.US, or visit CO.COMAL.TX.US/TAX for more information.