

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.076700 per \$100 valuation has been proposed by the governing body of Emergency Service District No 2.

PROPOSED TAX RATE	\$0.076700 per \$100
NO-NEW-REVENUE TAX RATE	\$0.073968 per \$100
VOTER-APPROVAL TAX RATE	\$0.077600 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Emergency Service District No 2 from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that Emergency Service District No 2 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Emergency Service District No 2 is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 31, 2021 at 4:00 PM at Canyon Lake Fire/EMS Station 51, 1074 Scissortail, Canyon Lake, TX 78133.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Emergency Service District No 2 is not required to hold an election at which 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 Emergency Service District 2 of Emergency Service District No 2 at their offices or by attending the public hearing mentioned above.

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:	Tom Crossan, Archie Dishman, Ken Schein
AGAINST the proposal:	
PRESENT and not voting:	
ABSENT:	Francesca Hays, Jim Whitcomb

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 Emergency Service District No 2 last year to the taxes proposed to be imposed on the average residence homestead by Emergency Service District No 2 this year.

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.079000	\$0.076700	2.91% decrease
<b>Average homestead taxable value</b>	\$286,972	\$311,052	8.39% increase
<b>Tax on average homestead</b>	\$227	\$239	5.28% increase
<b>Total tax levy on all properties</b>	\$4,014,785	\$4,433,693	10.43% increase

For assistance with tax calculations, please contact Emergency Service District No 2 at 830-907-2922 or [angelahemphill@ccesd3.org](mailto:angelahemphill@ccesd3.org), or visit [www.canyonlakefire-ems.org](http://www.canyonlakefire-ems.org).