

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality.

A tax rate of \$ 0.061626 per \$100 valuation has been proposed by the governing body of Comal County Emergency Services District No. 2

PROPOSED TAX RATE	\$ <u>0.061626</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.061626</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.065748</u>	per \$100
DE MINIMIS RATE	\$ <u>0.068378</u>	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 Comal County Emergency Services District No. 2 from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that Comal County Emergency Services District No. 2 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Comal County Emergency Services District No. 2 exceeds the voter-approval tax rate for Comal County Emergency Services District No. 2.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Comal County Emergency Services District No. 2, the rate that will raise \$500,000, and the current debt rate for Comal County Emergency Services District No. 2.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Comal County Emergency Services District No. 2 is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2022 at 6:30PM at Canyon Lake Fire/EMS Station 51, 1074 Scissortail, Canyon Lake, TX 78133.

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 Comal County Emergency Services District No. 2 adopts the proposed tax rate, the qualified voters of the Comal County Emergency Services District No. 2 may petition the Comal County Emergency Services District No. 2 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 Comal County Emergency Services District No. 2 will be the voter-approval tax rate of the Comal County Emergency Services District No. 2.

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

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 Comal County Emergency Services District No. 2 last year ^(name of taxing unit) to the taxes proposed to be imposed on the average residence homestead by Comal County Emergency Services District No. 2 this year. _(name of taxing unit)

	2021	2022	Change
Total tax rate (per \$100 of value)	2021 adopted tax rate 0.0767	2022 proposed tax rate 0.061626	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% 19.65% decrease
Average homestead taxable value	2021 average taxable value of residence homestead \$309,018	2022 average taxable value of residence homestead \$357,238	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% 15.6% increase
Tax on average homestead	2021 amount of taxes on average taxable value of residence homestead \$237	2022 amount of taxes on average taxable value of residence homestead \$220	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)% 7.17% decrease
Total tax levy on all properties	2021 levy \$4,416,362	(2022 proposed rate x current total value)/100 \$4,702,439	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% 6.47% increase

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has spent \$ _____ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County Sheriff has provided _____ information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____. This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ _____. This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ spent \$ _____ from July 1 _____ to June 30 _____ on expenditures to maintain and operate an eligible county hospital. For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____. This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for Comal County Emergency Services District No. 2 at (830) 221-1353 or hoytk@co.comal.tx.us, or visit www.co.comal.tx.us/tax for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ at _____ or _____.