

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 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.

A tax rate of \$ 0.0797 per \$100 valuation has been proposed by the governing body of Wilson County Emergency Services District No. 1 ("WCESD No. 1").

PROPOSED TAX RATE	\$0.0797	per	\$100
NO-NEW-REVENUE TAX RATE	\$0.0727	per	\$100
VOTER-APPROVAL TAX RATE	\$0.0763	per	\$100
DE MINIMIS RATE	\$0.1029	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 Wilson County Emergency Services District No. 1 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 Wilson County Emergency Services District No. 1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for WCESD No. 1 exceeds the voter approval rate for WCESD No. 1.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Wilson County Emergency Services District No. 1, the rate that will raise \$500,000, and the current debt rate for WCESD No. 1.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that WCESD No. 1 is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 23, 2021 at 6:00pm at the Conference Room of WCESD No. 1 Station 1, 12190 U.S. Highway 87 West, La Vernia, Texas 78121.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If WCESD 1 adopts the proposed tax rate, WCESD 1 is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of the WCESD 1 may not petition the WCESD 1 to require an election to be held to determine whether to reduce the proposed tax rate.

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: M. Trainer, G. Jones, Q. Kiobassa, G. Ullmann, J. Burdette.

AGAINST the proposal: None.

PRESENT and not voting: None.

ABSENT: None.

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

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.081	\$0.0797	Decrease \$0.0013 per \$100, or decrease of 1.6049%
Average homestead taxable value	\$240,908.00	\$265,907.00	Increase of 10.376%
Tax on average homestead	\$195.14	\$211.93	Increase of \$16.79 or 8.604%
Total tax levy on all properties	\$1,216,369.04	\$1,365,552.70	Increase of \$149,156.66 or 12.265%

For assistance with tax calculations, please contact the tax assessor for Wilson County Emergency Services District No. 1 at 830/393-7313 or dbarnett@wilsoncountytexas.gov or www.co.wilson.tx.us.

Visit 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.

