

NOTICE OF PUBLIC HEARING ON TAX RATE

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

A tax rate of \$0.0980 per \$100 valuation has been proposed by the governing body of **ELLIS COUNTY EMERGENCY SERVICES DISTRICT NO. 2**.

| | |
|-------------------------|----------------------|
| PROPOSED TAX RATE | \$0.098000 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.090910 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.093444 per \$100 |
| DE MINIMIS RATE | \$0.107670 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Ellis County ESD No. 2 from the same properties in both the 2024 tax year and the 2025 tax year.

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

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Ellis County ESD No. 2 is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON MONDAY, AUGUST 18, 2025, at 5:00 P.M., at the Larry C. Marlow Fire Annex, 105 S. Cockrell Hill, Ovilla, Texas 75154.

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 Ellis County ESD No. 2 adopts the proposed tax rate, the qualified voters of the Ellis County ESD No. 2 may petition Ellis County ESD No. 2 to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of voters reject the proposed tax rate, the tax rate of Ellis County ESD No. 2 will be the voter-approval tax rate of Ellis County ESD 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

FOR the proposal: Tim Raven, Ronnie Russell, Bill Holmes, John Binford, Dorinda Sims

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: NONE

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.

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 Ellis County ESD No. 2 last year to the taxes proposed to be imposed on the average residence homestead by Ellis County ESD No. 2 this year.

| | 2024 | 2025 | Change |
|-------------------------------------|----------------|----------------|-------------------------------------|
| Total tax rate (per \$100 of value) | \$0.0980 | \$0.0980 | Increase of \$0.00 per \$100 or 0% |
| Average homestead taxable value | \$428,133 | \$475,254 | Increase of 11.01% |
| Tax on average homestead | \$419.57 | \$465.75 | Increase of \$46.18, or 11.01% |
| Total tax levy on all properties | \$2,284,788.32 | \$2,528,805.50 | Increase of \$244,017.19, or 10.68% |

For assistance with tax calculations, please contact the tax assessor for Ellis County Emergency Services District No. 2 at 972-825-5600 or richard.rozier@co.ellis.tx.us, or visit ellistaxoffice.com for more information.