

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.10000 per \$100 valuation has been proposed by the governing body of SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT.

PROPOSED TAX RATE	\$0.10000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.09064 per \$100
VOTER-APPROVAL TAX RATE	\$0.09468 per \$100
DE MINIMIS RATE	\$0.10492 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 SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT exceeds the voter-approval rate for SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT, the rate that will raise \$500,000, and the current debt rate for SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2025 AT 10:00 AM AT SHEPHERD FIRE DEPARTMENT, 100 N LIBERTY AVE, SHEPHERD TX 77371.

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 SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT adopts the proposed tax rate, the qualified voters of the SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT may petition the SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT 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 SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT will be the voter-approval tax rate of the SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT. YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

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

FOR the proposal: Michael Smith
Brian May

Derek Wilkie

AGAINST the proposal: none

PRESENT and not voting:none

ABSENT: Tammy Russell

Emmitt Eldridge

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 SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT last year to the taxes proposed to be imposed on the average residence homestead by SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.10000	\$0.10000	increase of 0.00000 per \$100, or 0.00%
Average homestead taxable value	\$170,693	\$186,019	increase of 8.98%
Tax on average homestead	\$170.69	\$186.02	increase of 15.33, or 8.98%
Total tax levy on all properties	\$3,334,587	\$3,719,258	increase of 384,671, or 11.54%

For assistance with tax calculations, please contact the tax assessor for SAN JACINTO COUNTY EMERGENCY SERVICES DISTRICT at 936-653-3292 or , or visit www.sjcesd.org for more information.