

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.0446 per \$100 valuation has been proposed by the governing body of EMERGENCY SERVICE DISTRICT#1 (20).

PROPOSED TAX RATE	\$0.0446 per \$100
NO-NEW-REVENUE TAX RATE	\$0.0431 per \$100
VOTER-APPROVAL TAX RATE	\$0.0446 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for EMERGENCY SERVICE DISTRICT#1 (20) from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that EMERGENCY SERVICE DISTRICT#1 (20) 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#1 (20) is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2026 AT 6:00 pm AT ESD/ARMORY BUILDING 805 NE 2ND ST KERENS, TX 75144.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, EMERGENCY SERVICE DISTRICT#1 (20) 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 ESD BOARD of EMERGENCY SERVICE DISTRICT#1 (20) at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE 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:

Brett Latta
Pete Parish
Betsy Stroder

Greg Younger
Cylynne Callicutt

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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 EMERGENCY SERVICE DISTRICT#1 (20) last year to the taxes proposed to be imposed on the average residence

homestead by EMERGENCY SERVICE DISTRICT#1 (20) this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.0426	\$0.0446	increase of 0.0020 per \$100, or 4.69%
Average homestead taxable value	\$225,521	\$222,246	decrease of -1.45%
Tax on average homestead	\$96.07	\$99.12	increase of \$3.05, or 3.17%
Total tax levy on all properties	\$427,857	\$528,636	increase of \$100,779, or 23.55%

For assistance with tax calculations, please contact the tax assessor for EMERGENCY SERVICE DISTRICT#1 (20) at or ncesd1president@navarrocounty.org, or visit ncesd1.com for more information.