

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.087910 per \$100 valuation has been proposed by the governing body of **BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3.**

PROPOSED TAX RATE	\$0.087910 per \$100
NO-NEW-REVENUE TAX RATE	\$0.077499 per \$100
VOTER-APPROVAL TAX RATE	\$0.087679 per \$100
DE MINIMIS RATE	\$0.087910 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 BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 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 BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 exceeds the voter-approval rate for BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3, the rate that will raise \$500,000, and the current debt rate for BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 24, 2026, AT 6:30PM AT THE DISTRICT ADMINISTRATION OFFICE, LOCATED AT 6931 MASTERS RD., MANVEL, TEXAS 77578.

BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 SHALL TAKE ACTION ON THE PROPOSED TAX RATE ON AUGUST 24, 2026, AT 6:30 PM FOLLOWING THE HEARING TO BE HELD.

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 BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 adopts the proposed tax rate, the BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 may not petition the BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 to require an election to be held to determine whether to reduce the proposed tax rate.

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:	Commissioner Darrell Valusek	Commissioner Frank Hagdorn
	Commissioner Matt Graves	Commissioner George Bullington
	Commissioner De Wayne Davis	

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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 BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 last year to the taxes proposed to be imposed on the average residence homestead by BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.079229	\$0.087910	Increase of 0.008681 per \$100, or 10.96%
Average homestead taxable value	\$350,559	\$365,147	Increase of \$14,588, or 4.16%
Tax on average homestead	\$277.74	\$321.00	Increase of \$43.26, or 15.58%
Total tax levy on all properties	\$12,970,836	\$15,398,716	Increase of \$2,427,880, or 18.72%

For assistance with tax calculations, please contact the tax assessor for BRAZORIA COUNTY EMERGENCY SERVICES DISTRICT NO. 3 at 979-864-1320 or taxoffice@brazoriacountytx.gov, or visit <https://www.brazoriacountytx.gov/departments/tax-office> for more information.