

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.085000 per \$100 valuation has been proposed by the governing body of **HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 14**.

PROPOSED TAX RATE	\$0.085000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.044959 per \$100
VOTER-APPROVAL TAX RATE	\$0.081365 per \$100
DE MINIMIS RATE	\$0.111707 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 Harris County Emergency Services District No. 14 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 Harris County Emergency Services District No. 14 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Harris County Emergency Services District No. 14 exceeds the voter-approval rate for Harris County Emergency Services District No. 14.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Harris County Emergency Services District No. 14, the rate that will raise \$500,000, and the current debt rate for Harris County Emergency Services District No. 14.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Harris County Emergency Services District No. 14 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 12:00 PM AT 2301 EAST WALLISVILLE ROAD, HIGHLANDS, TEXAS 77562.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 14 SHALL TAKE ACTION ON THE PROPOSED TAX RATE ON AUGUST 25, 2025, AT 12:00 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. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Harris County Emergency Services District No. 14 adopts the proposed tax rate, the qualified voters of the Harris County Emergency Services District No. 14 may petition the Harris County Emergency Services District No. 14 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 Harris County Emergency Services District No. 14 will be the voter-approval tax rate of the Harris County Emergency Services District No. 14.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR the proposal:

JR Strouhal
Elaine Marshall
Johnny Gaeke

Jerry Ickes
Mark Taylor

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 Harris County Emergency Services District No. 14 last year to the taxes proposed to be imposed on the average residence homestead by Harris County Emergency Services District No. 14 this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.046998	\$0.085000	increase of 0.038002 per \$100, or 80.86%
Average homestead taxable value	\$193,986	\$194,243	increase of 0.13%
Tax on average homestead	\$91.17	\$165.11	increase of 73.94, or 81.10%
Total tax levy on all properties	\$698,212	\$1,329,721	increase of 631,509, or 90.45%

For assistance with tax calculations, please contact the tax assessor for Harris County Emergency Services District No. 14 at 713-274-8000 or visit www.hctax.net for more information.