

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.03 per \$100 valuation has been proposed by the governing body of the Frio County Emergency Service District No. 1.

|                         |                      |
|-------------------------|----------------------|
| PROPOSED TAX RATE:      | \$0.03 PER \$100     |
| NO NEW REVENUE TAX RATE | \$0.033347 PER \$100 |
| VOTER APPROVAL TAX RATE | \$0.034566 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 the FRIO COUNTY EMERGENCY SERVICE DISTRICT NO. 1 for the same properties in both 2025 tax year and the 2026 tax year.

The voter approval tax rate is the highest tax rate the FRIO COUNTY EMERGENCY SERVICE DISTRICT NO. 1 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue rate. This means that FRIO COUNTY EMERGENCY SERVICE DISTRICT NO. 1 is not proposing to increase property taxes for the 2026 tax year.

A public meeting to vote on the proposed tax rate will be held August 19, 2026, at 7:00 p.m. at the Bigfoot Volunteer Fire Department located at 13988 FM 472, Bigfoot, TX 78005.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result the FRIO COUNTY EMERGENCY SERVICE DISTRICT NO. 1 is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting members of the FRIO COUNTY EMERGENCY SERVICE DISTRICT NO.1 at their offices or by attending the public meeting mentioned above.

## YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES 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 proposed tax increase as follows:

FOR: Chico Hines, Linda Parsons, Bob Grubb, John Earls, Philip Collier

AGAINST: None

PRESENT and not voting; n/a

ABSENT: None

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 FRIO COUNTY EMERGENCY SERVICE DISTRICT NO. 1 last year to the taxes proposed to be imposed on the average homestead by FRIO COUNTY EMERGENCY SERVICE DISTRICT NO. 1 this year:

|                                     | <u>2025</u>    | <u>2026</u>  | <u>Change</u>                    |
|-------------------------------------|----------------|--------------|----------------------------------|
| Total Tax Rate (per \$100 of value) | \$0.03         | \$0.03       | n/a                              |
| Average homestead taxable value     | \$100,787      | \$105,828    | increase of \$5,041 or 5.00%     |
| Tax on average homestead            | \$30.24        | \$31.75      | increase of \$1.51 or 4.99%      |
| Total tax levy on all property      | \$1,017,791.02 | \$922,035.31 | decrease of \$95,755.71 or 9.41% |

For assistance with tax calculations, please contact:

The Office of the Frio County Tax Assessor Collector

Anna L. Alaniz, County Tax Assessor

500 E. San Antonio St, #20

Pearsall, Texas 78061

(830) 505-2994