

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.100000 per \$100 valuation has been proposed by the governing body of Brazos County Emergency Services District No. 1 ("District").

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.068544 per \$100
VOTER-APPROVAL TAX RATE	\$0.069733 per \$100
DE MINIMIS RATE	\$0.082489 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 Brazos County Emergency Services District No. 1 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 Brazos County Emergency Services District No. 1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Brazos County Emergency Services District No. 1 exceeds the voter-approval rate for Brazos County Emergency Services District No. 1.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Brazos County Emergency Services District No. 1, the rate that will raise \$500,000, and the current debt rate for Brazos County Emergency Services District No. 1.

The proposed tax rate is also greater than the voter-approval rate and the de minimis rate. If the District adopts the proposed tax rate, the District is required to hold an election so that the voters may accept or reject the proposed rate. If a majority of the voters reject the proposed tax rate, the tax rate of the District will be the voter-approval rate of the District. The District does not intend to adopt a tax rate above the de minimis rate.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 20, 2026 at 6 p.m. at 14841 South Dowling Road, College Station, Texas 77845.

The proposed tax rate is greater than the voter-approval tax rate and greater than the de

minimis rate. If Brazos County Emergency Services District No. 1 adopts the proposed tax rate, the qualified voters of the Brazos County Emergency Services District No. 1 may petition the Brazos County Emergency Services District No. 1 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 Brazos County Emergency Services District No. 1 will be the voter-approval tax rate of the Brazos County Emergency Services District No. 1.

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: Rodger Stout, Jim Jones, Marne Boyle, Carlisle Fraser

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: Moreecy Day III

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 Brazos County Emergency Services District #1 last year to the taxes proposed to be imposed on the average residence homestead by Brazos County Emergency Services District #1 this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.072375	\$0.100000	increase of .027685, or 38.1693%
Average homestead taxable	\$615,017.00	\$643,071.00	increase of \$28,054.00, or 38.1693%

value			
Tax on average homestead	\$445.12	\$643.08	increase of \$197.96, or 44.4734%
Total tax levy on all properties	\$2,136,400.00	\$3,119,800.55	increase of \$983,400.55, or 44.0307%

For assistance with tax calculations, please contact the tax assessor for Brazos County Emergency Services District No. 1 at 979/775-9930 or taxoffice@brazoscountytexas.gov, or visit www.brazoscountytexas.gov/138/Tax-Assessors-Office for more information.