NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.03000 per \$100 valuation has been proposed by the governing body of Austin County Emergency Service District #1.

PROPOSED TAX RATE \$0.03000 per \$100 NO-NEW-REVENUE TAX RATE \$0.02742 per \$100 VOTER-APPROVAL TAX RATE \$0.02849 per \$100 DE MINIMIS RATE \$0.10193 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 Austin County Emergency Service District #1 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 Austin County Emergency Service District #1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Austin County Emergency Service District #1 exceeds the voter-approval rate for Austin County Emergency Service District #1.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Austin County Emergency Service District #1 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 6:00 PM AT San Felipe Fire Station #1, 15023 FM 1458 San Felipe TX.

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 Austin County Emergency Service District #1 adopts the proposed tax rate, the qualified voters of the Austin County Emergency Service District #1 may petition the Austin County Emergency Service District #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 Austin County Emergency Service District #1 will be the voter-approval tax rate of the Austin County Emergency Service District #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: Ray Chislett Chris Broxson Vivian Williams Kimberly Silver

Dawn Coufal

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.03000	\$0.03000	increase of 0.00000 per \$100, or 0.00%
Average homestead taxable value	\$316,717	\$347,285	increase of 9.65%
Tax on average homestead	\$95.02	\$104.19	increase of 9.17, or 9.65%
Total tax levy on all properties	\$182,068	\$201,613	increase of 19,545, or 10.74%

For assistance with tax calculations, please contact the tax assessor for Austin County Emergency Service District #1 at 979-865-9124 or tswonke@austincad.org, or visit https://www.acesd1.org for more information.