MINUTES OF THE PUBLIC HEARING AND REGULAR MEETING
OF THE BOARD OF COMMISSIONERS OF THE
JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

A public hearing and regular meeting of the Board of Commissioners of the Jefferson County Emergency Services District No. 3 ("District") was called for at 4:00 p.m. on September 8, 2025, at the District's administrative office, located at 3554 S. Pine Island Rd., Beaumont, Texas 77713, pursuant to notice duly posted according to law.

At approximately 4:01 p.m., the public hearing was called to order. The roll was called of the duly constituted officers and members of the Board, to wit:

Brandon Rose	President
Mike Doguet	Vice President
Rich Courville	Secretary
Bryan Phelps	Treasurer
Collin Garrett	Assistant Treasurer

All of said Board members were present, with the exception of Treasurer Phelps and Assistant Treasurer Garrett, thus constituting a quorum. Also present at the public hearing were: Daniel Diaz, District Administrator; Phillip Kibodeaux, Fire Chief; Joshua Heinz of Benckenstein & Oxford, LLP, attorneys for the District; Mary Ellen Robertson, the District's accountant; and, various members of the fire department.

Upon establishing that a quorum was present, President Rose directed the Board's attention to Public Hearing Agenda Item No. 3 regarding the District's proposed 2025 tax rate, but since there was no attendee questions or comments regarding same, the public hearing was adjourned and the regular meeting was called to order immediately thereafter.

Being as all of the aforementioned Board members remained present, a quorum was again established.

President Rose then asked for public comment as set forth in the Regular Meeting Agenda Item No. 3, and being as there was none, the Board moved ahead to Regular Meeting Agenda Item No. 4, at which time Mr. Diaz and Chief Kibodeaux reviewed with the Board their written monthly Administrator and Chief Reports, copies of which are attached hereto as **Exhibit A**.

The Board then moved along to Regular Meeting Agenda Item No. 5 for review of the Minutes of the regular meeting held on August 11, 2025. Upon motion by Secretary Courville and seconded by Vice President Doguet, and with the unanimous consent of the Board members present, the Minutes were approved.

Next, the Board was directed to Regular Meeting Agenda Item No. 6 review of the financial statements and payment of the District's bills. Mr. Diaz and Mrs. Robertson reviewed and discussed with the Board the monthly financial statements and listing of bills being presented for approval and payment, copies of which are attached hereto as **Exhibit B**. Upon motion by Secretary Courville and seconded by Vice President Doguet, and with the unanimous consent of all the members present, the Board approved payment of the bills reflected in the check list and checking account register (Check Nos. 4954 and 5091-5107, and the Entergy, Mastercard Card Services, and other auto-debit/ACH payments), and the above-described account fund transfer.

Thereafter, the Board was directed to Regular Meeting Agenda Item No. 7, at which time Mr. Diaz and Chief Kibodeaux reviewed and discussed with the Board the following equipment purchase proposals, copies of which are attached hereto as **Exhibit C**: (1) 2 CO_2 sensors, \$2,996.43, FarrWest (District previously received \$3,000 grant from ExxonMobil for the CO_2 Sensor purchase); (2) 6 sets of Bunker Gear with accessories, $30,170.40, Siddons-Martin/Casco Industries; and, (3) 9 Scott air packs/masks, 18 air bottles and SEMS II Gateway monitoring system, $82,389.01, HEAT Safety. Upon motion by Secretary Courville and seconded by Vice President Doguet, the Board members present unanimously approved the proposed equipment purchases.

After tabling the Station 3 sign design under Regular Meeting Agenda Item No. 8, the Board moved along to Regular Meeting Agenda Item No. 9 for approval of the District's 2025 Certified Tax Roll. Upon motion by Secretary Courville and seconded by Vice President Doguet, the District's 2025 Certified Tax Roll was unanimously approved by the Board members present. The Resolution Approving 2025 Tax Roll is attached hereto as **Exhibit D**.

Next, the Board moved to Regular Meeting Agenda Item No. 10 regarding the District's fiscal year 2025-26 budget. After reviewing and discussing the proposed fiscal year 2025-26 budget, Vice President Doguet made a motion to approve and adopt same. The motion was seconded by Secretary Courville and unanimously approved by the Board members present. The Resolution Adopting Budget, which includes a copy of the District's fiscal year 2025-26 budget, as approved and adopted, and the District's 2025 Tax Rate Calculation Worksheet, is attached hereto as **Exhibit E**.

The Board was then directed by President Rose to Regular Meeting Agenda Item No. 11 regarding the District's 2025 ad valorem tax rate. Following discussions by the Board members regarding the proposed tax rate, Secretary Courville made a motion that the District's property tax rate be increased by the adoption of a 2025 property tax rate of $0.074965/$100, which is effectively a 3.50% increase in total taxes, and approve an order for levy of same. The motion was seconded by Vice President Doguet. The record of votes on the District's 2025 property tax rate were as follows: For: President Rose, Vice President Doguet, and Secretary Courville; Against: None; Present and Not Voting: None; and, Absent and Not Voting: Treasurer Phelps and Assistant Treasurer Garrett. The Order Levying Taxes is attached hereto as **Exhibit F**. Mr. Heinz also reviewed with the Board the Adopted Tax Rate Information form required by the Jefferson County Tax Office, a copy of which is attached hereto as **Exhibit G**. Mr. Heinz will forward a copy of the completed form, along with a copy of the Order Levying Taxes, to the Tax Office and the Jefferson County Appraisal District, and he will post the required Notice of Adopted Tax Rate, a copy of which is attached hereto as **Exhibit H**, on the District's website.

Then, under Regular Meeting Agenda Item No. 12, Preston Hager with Next Level Urgent Care reviewed with the Board the details of the proposed District staff urgent care benefit program. Secretary Courville also confirmed with Mr. Diaz the District's upcoming fire prevention program to be conducted at the Hardin-Jefferson ISD elementary schools. Mr. Diaz then advised that the Board member emails will be updated/re-assigned based on new positions, and the Board discussed the proposed future use of tablets to be able to review/access documents during meetings.

Being as there were no other matters to come before the Board, the regular meeting was adjourned at approximately 5:06 p.m.

Brandon Rose, President

Date: 10/13/2025

ATTEST:

Mike Doguet

~~Rich Courville, Secretary~~ Mike Doguet, Vice President

Date: 10/13/2025

Exhibit A

DISTRICT ADMINISTRATOR'S

MONTHLY REPORT- September 8th,2025

Updates-

Portable Radio became missing. It was left on the side by side during some duties, and the radio come up missing. After a thorough search along Hwy 90, ditches, canals it was unfound.

I contacted VFIS Insurance to open an equipment loss claim. Appropriate documents were completed with a quote for replacement from United Communications.

Claim was approved, check was sent and now in hand. Will place order upon approval of purchase/replacement. $500.00 Deductible was forgiven due to no equip claims in 3 + years.

No Sales Tax Deposit or Update yet.

No property tax revenue data as of 9/8/2025

JCESD #3's Calls for Service

Total- 42

Station 1- Old E-31- TEEX FS Helping hands waiting on title in their name to return from the State. As soon as it arrives, they will advise.

Station 2- No Updates

Station 3- No Updates

Daniel J Diaz

ESD EXPENSES OVER $2,500.00 / for approval.

The LaBiche Architectural Group- New Fire Station Designs- $4,000

(to be discussed @ meeting)

Chief's Report

August 2025

- Station 1
  - No building issues
  - No apparatus issues
- Station 2
  - No building issues
  - No apparatus issues
- Station 3
  - No building issues
  - No apparatus issues
- Equipment requests for purchase
  - Request approval for new bunker gear 6 sets
  - Request approval for 9 new SCBA purchases, upgrade console on 4 previously bought packs, purchase SIMS system for accountability.
- Calls for service-42
  - Medical-21
  - Fire-5
  - MVA-3
  - Other-13
- Several members participated in 9/11 Memorial Stair Climb in Beaumont

Exhibit B

JEFFESD3 - Jefferson County ESD No. 3
Bank Account Register
Checking-Stellar Bank
August 12, 2025 - September 8, 2025

Date	Reference	Payee ID	Description	Checks/ Payments	Deposits/ Additions	Balance
			Beginning Balance			113,882.19
08/13/25		Sparklight	Sparklight- Station 1 Internet IT	175.02		113,707.17
08/13/25		ExxonMobil	WEX Bank- Fuel	1,641.60		112,065.57
08/13/25			Property Tax Revenue		3,543.45	115,609.02
08/13/25			Space Rental Herrera		75.00	115,684.02
08/14/25			EFTPS 3rd Qtr Payment	844.20		114,839.82
08/14/25			Checking to TexStar Transfer of funds	90,000.00		24,839.82
08/14/25		Daniel MC	Card Service Center	869.26		23,970.56
08/14/25		Jody MC	Card Service Center	592.80		23,377.76
08/27/25		ENTERGY	Entergy- Acct 135554277- China Warehouse	64.83		23,312.93
08/27/25			Space Rental Herrera/ Insurance Reimbursment R-31 Windsheild		470.00	23,782.93
09/08/25	4954		Diaz, Daniel J	2,815.90		20,967.03
09/08/25	5091	24HR	24HR Safety, LLC	189.34		20,777.69
09/08/25	5092	A1FILTER	A 1 Filter Service	15.00		20,762.69
09/08/25	5093	BENCK	Benckenstein & Oxford, L.L.P.	1,325.00		19,437.69
09/08/25	5094	CASCO	Casco Industries, Inc.	1,140.00		18,297.69
09/08/25	5095	Clicktunity	Clicktunity	220.92		18,076.77
09/08/25	5096	Ethan	Ethan Chick	183.33		17,893.44
09/08/25	5097	Exceptional	Exceptional Printing Services	209.00		17,684.44
09/08/25	5098	H Oxford	Hubert Oxford IV	400.00		17,284.44
09/08/25	5099	JEFFAPPR	Jefferson Central Appraisal District	910.22		16,374.22
09/08/25	5100	Josh Heinz	Joshua Carl Heinz	400.00		15,974.22
09/08/25	5101	McGraw	Justin C. McGraw	183.33		15,790.89
09/08/25	5102	Lewis	Lewis A. Kibodeaux	650.00		15,140.89
09/08/25	5103	MER	Mary Ellen Robertson, CPA, PLLC	525.00		14,615.89
09/08/25	5104	MODICA	Modica Brothers Tire Centers	134.29		14,481.60
09/08/25	5105	Phillip	Phillip Kibodeaux	825.00		13,656.60
09/08/25	5106	Gray	Sean Gray	183.34		13,473.26
09/08/25	5107	The LaBiche	The LaBiche Architectual Group, Inc.	4,000.00		9,473.26
			Totals	108,497.38	4,088.45	9,473.26

Transaction count = 28

Jefferson County ESD No. 3

Statement of Activities (Cash Basis)

	1 Month Ended 8/31/2025 Actual	11 Months Ended 8/31/2025 Actual	Annual Budget	Over(Under) Budget By Account	% of Budget Used to Date
Revenue					
Property Tax	$ 3,543	$ 520,358	$ 527,500	$ (7,142)	98.65%
Sales and Use Tax	115,600	792,250	800,000	(7,750)	99.03%
Loan Proceeds		348,143	348,143	-	100.00%
Interest Income	4,074	39,410	42,500	(3,090)	92.73%
Grants	-	25,248	27,000	(1,752)	93.51%
Fire Recovery	-	400	1,500	(1,100)	26.67%
Other Income	150	14,534	25,000	(10,466)	58.14%
Total Revenue	123,367	1,740,343	1,771,643		
Operating Expenses					
Accounting	525	13,672	14,800	(1,128)	92.38%
Advertising, Promotion, Public Relations	-	1,990	2,580	(590)	77.13%
Fire Chief Compensation	825	9,075	9,900	(825)	91.67%
Assit Chief Compensation	550	6,050	6,600	(550)	91.67%
Cleaning Supplies	-	552	1,200	(648)	46.00%
Communication Repairs	-	-	1,500	(1,500)	0.00%
Communication Maintenance Fee	-	10,387	10,700	(313)	97.07%
Communication Equipment Purchase	-	571	3,000	(2,429)	19.03%
ISO Hydrant Maint. Compliance & Imp.	-	179	4,500	(4,321)	3.98%
Contract Labor	650	7,150	10,000	(2,850)	71.50%
Dispatch Expense	-	13,009	13,000	9	100.07%
Dues, Subscriptions and Fees	-	3,894	4,000	(106)	97.35%
Equipment Purchase (< $5,000)	-	5,699	6,100	(401)	93.43%
Fire Fighter Recognition/Retention	-	3,100	4,000	(900)	77.50%
Fuel	1,642	8,183	11,000	(2,817)	74.39%
Insurance - Liability & Windstorm	-	35,010	35,000	10	100.03%
Insurance - Workers Compensation	-	11,798	13,000	(1,202)	90.75%
Interest Expense - Credit Cards	-	-	200	(200)	0.00%
Legal	2,875	16,657	15,000	1,657	111.05%
Meals/emergency scenes	-	691	1,000	(309)	69.10%
Office Supplies	-	70	500	(430)	14.00%
Other Cost	44	52	500	(448)	10.40%
Personal Protective Equipment	-	13,875	20,000	(6,125)	69.38%
Personal Protective Airpacks	-	3,614	10,000	(6,386)	36.14%
Phone/Cable/Internet	364	4,918	6,000	(1,082)	81.97%
Maintenance-Preventative-Trucks	-	5,747	12,000	(6,253)	47.89%
Rent - Nome Fire Station	-	600	600	-	100.00%
Repairs & Maintenance - Trucks	-	20,012	33,000	(12,988)	60.64%
Software - reporting system	-	6,157	6,200	(43)	99.31%
Station Maintenance	1,494	6,866	14,000	(7,134)	49.04%
Supplies - EMS	-	1,757	3,500	(1,743)	50.20%
Supplies - Firefighting	-	1,380	1,500	(120)	92.00%
Test - Pump/Hose	-	6,385	6,500	(115)	98.23%
Training	555	1,802	13,200	(11,398)	13.65%
Travel	-	5,304	6,000	(696)	88.40%
Uniforms	2,170	3,218	4,000	(782)	80.45%
Utilites	865	7,459	7,500	(41)	99.45%
Website	217	2,387	2,650	(263)	90.08%
Total Operating Expenses	12,776	239,270	314,730		
Administrative Expenses					
Administrative Wages	3,400	37,400	40,800	(3,400)	91.67%
Office Supplies	-	393	822	(429)	47.81%
Postage/Delivery	-	250	350	(100)	71.43%
Interest Expense - Notes Payable	-	2,970	7,148	(4,178)	41.55%
Licenses, Fees, Permits	-	108	150	(42)	72.00%
Training	-	1,233	3,000	(1,767)	41.10%
Bank Service Charges	-	36	100	(64)	36.00%
Service Fees- Tax Collection	-	2,002	4,800	(2,798)	41.71%
Service Fees - Tax Office	-	5,841	10,458	(4,617)	55.85%
State Sales Tax Service Fee	-	12,111	12,000	111	100.93%
Consulting	3,600	3,600	4,500	(900)	80.00%
Uniforms - Admin	-	-	400	(400)	0.00%
Travel - Admin	-	-	4,000	(4,000)	0.00%
Notes Payable - Principle	-	26,857	76,580	(49,723)	35.07%
Payroll Tax Expense	260	3,020	3,300	(280)	91.52%
Contingency	-	-	20,220	(20,220)	0.00%
Purchase of a Fixed Asset	8,084	871,243	870,000	1,243	100.14%
Capital Fund Allocation	-	-	398,285	(398,285)	0.00%
Total Administrative Expenses	15,344	967,064	1,456,913		
Total Expenses	28,120	1,206,334	1,771,643		
Net Change in Fund Balance	$ 95,247	$ 534,009	$ -		

These financial statements have not been audited or reviewed and no CPA expresses an opinion or a conclusion nor provides any assurance on them.

stellar BANK™

Good Afternoon, Daniel Diaz

ACCOUNTS

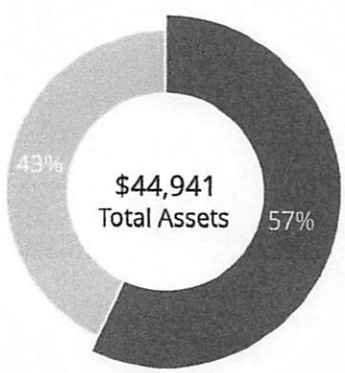
Stellar Bank Checking Account 9872

Available Balance	**$19,339.44**
Current Balance	$19,339.44

Stellar Bank Savings Account 7793

Available Balance	**$25,601.75**
Current Balance	$25,601.75

ASSET SUMMARY



Savings Account
51097793

56.97%

Available Balance	$25,601.75
Current Balance	$25,601.75

TexSTAR

JEFFERSON COUNTY ESD 3
ATTN DANIEL J DIAZ
3554 S PINE ISLAND RD
BEAUMONT TX 77713-3260

MONTHLY STATEMENT OF ACCOUNT

ACCOUNT: 1231112220

ACCOUNT NAME: TS SAVINGS

STATEMENT PERIOD: 08/01/2025 - 08/31/2025

TEXSTAR MONTHLY SUMMARY: THE AVERAGE MONTHLY RATE WAS 4.2859%. THE AVERAGE WEIGHTED AVERAGE MATURITY WAS 47 DAYS AND THE NET ASSET VALUE FOR 8/29/25 WAS 1.000127.

MONTHLY ACTIVITY DETAIL

TRANSACTION DATE	DESCRIPTION	CONFIRMATION NUMBER	TRANSACTION AMOUNT	BALANCE
	BEGINNING BALANCE			1,066,935.08
08/14/2025	ACH DEPOSIT	6210045	90,000.00	1,156,935.08
08/29/2025	MONTHLY POSTING	9999888	4,073.74	1,161,008.82
	ENDING BALANCE			1,161,008.82

MONTHLY ACCOUNT SUMMARY

BEGINNING BALANCE	1,066,935.08
TOTAL DEPOSITS	90,000.00
TOTAL WITHDRAWALS	0.00
TOTAL INTEREST	4,073.74
ENDING BALANCE	1,161,008.82
AVERAGE BALANCE	1,119,193.14

ACTIVITY SUMMARY (YEAR-TO-DATE)

ACCOUNT NAME	DEPOSITS	WITHDRAWALS	INTEREST
TS SAVINGS	998,747.15	720,000.00	32,560.77

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT TEXSTAR PARTICIPANT SERVICES AT 1-800-839-7827.

TSL..*71110*.0755981004.02634.02634.CNSTSL01.....TL........JTL.......000004925

Exhibit C

FARRWEST

Estimate

Date	Estimate #
9/8/2025	21132

108 Commercial Place
Schertz, TX 78154

Ph: 210-566-1857
Fax 210-566-1897

JEFFERSON COUNTY ESD#3
DANIEL DIAZ
409-201-3136

P.O. No.	Rep	Project/Event
	MM	

Item	Description	Qty	Cost	Total
G02-0007-000	RAE SYSTEMS ToxiRAE Pro CO2 NDIR Sensor (200 - 50,000ppm, 100ppm res.) / Datalogging / Non-Wireless	2	1,083.15	2,166.30
TARIFF SURCHA...	Honeywell Inflation Surcharge		13.00%	281.62
90410243	58L - 5000PPM CARBON DIOXIDE (CO2), NITROGEN (N2)	1	158.86	158.86
90098794	58L - 99.999% NITROGEN	1	147.74	147.74
90005510	NICKEL PLATED .5LPM FIXED FLOW REGULATOR FOR 58L,66L103L,116L BOTTLES - MALE THREAD..	1	156.91	156.91
10000	SHIPPING & HANDLING - HAZARDOUS GOODS	1	85.00	85.00
	BUYBOARD PRICING - CONTRACT#718-23			

It's been a pleasure working with you!

Subtotal	$2,996.43
Sales Tax (0.0%)	$0.00
Total	$2,996.43

Phone #	Fax #
210-566-1857	210-566-1897

Web Site
www.farrwest.com

Siddons-Martin Emergency Group
3500 Shelby Lane
Denton, TX, 76207
USA
Phone: (940) 315-4948

ESTIMATE

DO NOT PAY

Customer Info:
Jefferson County ESD #3 (China FD)
3554 S. Pine Island Rd
Beaumont, TX, 77713
USA

Document Info:
Quote #: 700-0030741
Taken By: John Nobles
Expiration Date: 09/30/2025

Item #	Description	Quantity / Unit	Unit Price	Amount
245949	FDX-FXR COAT FXRCOAT	1.00 / EA	2,293.37	2,293.37
245951	FDX-FXR PANTS FXRPANTS	1.00 / EA	1,705.03	1,705.03
300056	ESTIMATED FREIGHT ***PLEASE NOTE THAT THE FREIGHT CHARGES LISTED IN THE QUOTE ARE ESTIMATES ONLY AND MAY BE ADJUSTED AT THE TIME OF INVOICING. ALL FREIGHT CHARGES ARE THE RESPONSIBILITY OF THE CUSTOMER.*** FREIGHT	1.00 / EA	35.00	35.00

4,033.40 X 6 Full Sets = $ 24,200.40

Total Gear + Accesories 6 Sets - Full = $ 30,170.40

Total of All Services

Labor total	$0.00	Shop supplies	$0.00
Parts total	$3,998.40	Sublet total	$0.00
Freight total	$ 35.00	Core charges	$0.00
		Sales tax	$0.00

Total: $4,033.40

Casco Industries, Inc.

Quotation

705 8TH STREET
LA PORTE, TEXAS 77571
281-443-0999

To: Jefferson County ESD #3 **Attn: Sean Gray** **Fax:** **E-Mail:** segray91@yahoo.com	**Ship to:** Same

Date	Quoted By	Date Expected	Ship Via	F.O.B.	Terms
8-29-25	ROBBIE YANCY		Best Way	Shipping Point	NET 30 Days

Qty	Description	Unit Price	Total
	BUY BOARD #698-23		
1	CAIRNS- Black 1044 Defender Helmet	$400.00	$400.00
1	CAIRNS-F6, 6" Leather Front	$65.00	$65.00
1	LIFE LINERS-TP23, 3 Ply Hood	$60.00	$60.00
1	GLOBE-G301320, ONYX™ 13" Pull-On	$470.00	$470.00

Sub Total	**$995.00**
Shipping	**PLUS**
TOTAL	

ROBBIE YANCY / Sales Representative

995.00
X
6 sets = $5,970

B

H E A T Safety Equipment LLC.

Quotation

5465 Curran Rd.
Von Ormy, Texas 78073
Ph. (210) 624-2320

DATE	Quotation No.
8/14/2025	Q25-00658

NAME / ADDRESS
Jefferson County ESD 3 133 W Railroad St China, Tx 77613

P.O. NO.

ITEM	DESCRIPTION	QTY	COST	TOTAL
ATO	X8814025005A04 Certification:NFPA 1981, 2018 Edition Model:Air-Pak X3 Pro (2018), CGA Harness:Padded, Parachute Buckles Pressure:4500 psig Belt:Standard Bag:None Regulator:E-Z Flo+, QD Hose, Rectus EBSS:None Airline:None Spare Harness:No Console:SEMS II Pro Case:No Case Smart Number:X8814025005A04	8	7,213.18375	57,705.47T
ATO	X8814025005A03 Certification:NFPA 1981, 2018 Edition Model:Air-Pak X3 Pro (2018), CGA Harness:Padded, Parachute Buckles Pressure:4500 psig Belt:Standard Bag:None Regulator:E-Z Flo+, QD Hose, Rectus EBSS:None Airline:None Spare Harness:No Console:SEMS II Pro Case:No Case Smart Number:X8814025005A03	1	7,213.18	7,213.18T
201215-21	Assy,AV3 HT W/4PT,RED,S	3	339.64333	1,018.93T
201215-22	Assy,AV3 HT W/4PT KEV,RED,M	6	339.645	2,037.87T
804722-01	CGA CYLINDER & VALVE ASSY, CARBON, 4500 PSI, 45 MIN STOCK# 7100293660	18	689.48556	12,410.74T
	Sales Tax		0.00%	0.00
			Total	$80,386.19

H.E.A.T Safety Equipment LLC.

5465 Curran Rd.
Von Ormy, Texas 78073
Ph. (210) 624-2320

Quotation

DATE	Quotation No.
8/22/2025	Q25-00690

NAME / ADDRESS
Jefferson County ESD 3 133 W Railroad St China, Tx 77613

P.O. NO.

ITEM	DESCRIPTION	QTY	COST	TOTAL
201088-03	SEMS II, USB GATEWAY	1	2,002.83	2,002.83T
8006951	SCOTT CONNECT MONITOR, PRO EDITION ADD ON	1	0.00	0.00T
	Sales Tax		0.00%	0.00

Total	$2,002.83

Exhibit D

R E S O L U T I O N

BE IT RESOLVED PURSUANT TO THE TEXAS PROPERTY TAX CODE, SECTION 26.09, THAT THE BOARD OF COMMISSIONERS FOR THE JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3 HEREBY APPROVE THE 2025 TAX ROLL THIS 8TH DAY OF SEPTEMBER 2025.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

____
Name: Brandon Rose
Title: President, Board of Commissioners

Sworn to and subscribed before me, the undersigned authority, this 8th day of September 2025.

____
Notary Public, State of Texas

NOTARY PUBLIC STATE OF TEXAS
JOSHUA C HEINZ
Notary Public, State of Texas
Comm. Expires 09-16-2025
Notary ID 1131987-9

STATE OF TEXAS

COUNTY OF JEFFERSON

CERTIFICATION OF 2025 APPRAISAL ROLL FOR Emergency Services District #3

I, Angela Bellard, Chief Appraiser for the Jefferson Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Jefferson Central Appraisal District that lists property taxable by and constitutes the appraisal roll for Emergency Services District #3.

July 21, 2025
Date

Angela Bellard, RPA, RES, AAS
Chief Appraiser
Jefferson Central Appraisal District

2025 APPRAISAL ROLL INFORMATION

2025 Market Value	$875,246,121
2025 Taxable Value	$712,792,870

Land		Value			
Homesite:		40,490,298			
Non Homesite:		57,267,655			
Ag Market:		117,124,646			
Timber Market:		8,219,876	**Total Land**	(+)	223,102,475
Improvement		**Value**			
Homesite:		267,664,009			
Non Homesite:		203,183,742	**Total Improvements**	(+)	470,847,751
Non Real	**Count**	**Value**			
Personal Property:	307	174,534,909			
Mineral Property:	1,337	6,760,986			
Autos:	0	0	**Total Non Real**	(+)	181,295,895
			Market Value	=	875,246,121
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	125,344,522	0			
Ag Use:	8,208,760	0	**Productivity Loss**	(-)	115,866,457
Timber Use:	1,269,305	0	**Appraised Value**	=	759,379,664
Productivity Loss:	115,866,457	0			
			Homestead Cap	(-)	7,903,488
			23.231 Cap	(-)	985,591
			Assessed Value	=	750,490,585
			Total Exemptions Amount (Breakdown on Next Page)	(-)	37,697,715
			Net Taxable	=	712,792,870

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
536,889.85 = 712,792,870 * (0.075322 / 100)

Certified Estimate of Market Value:	875,246,121
Certified Estimate of Taxable Value:	712,792,870
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	4	0	20,000	20,000
DV1S	1	0	5,000	5,000
DV2	3	0	27,000	27,000
DV2S	1	0	7,500	7,500
DV3	4	0	40,000	40,000
DV4	27	0	321,803	321,803
DVHS	29	0	9,824,986	9,824,986
DVHSS	4	0	443,979	443,979
EX-XG	3	0	2,310,665	2,310,665
EX-XU	7	0	348,304	348,304
EX-XV	135	0	18,354,425	18,354,425
EX366	38	0	31,747	31,747
FR	4	4,329,307	0	4,329,307
LIH	1	0	1,632,999	1,632,999
	Totals	**4,329,307**	**33,368,408**	**37,697,715**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2,025	2,274.3348	$11,028,648	$348,799,980	$333,577,392
B	MULTIFAMILY RESIDENCE	2	0.2565	$0	$1,871,282	$1,871,282
C1	VACANT LOTS AND LAND TRACTS	866	1,389.3375	$0	$14,447,100	$14,413,843
D1	QUALIFIED AG LAND	786	59,224.4203	$0	$125,344,522	$9,478,065
D2	NON-QUALIFIED LAND	102		$85,880	$2,536,292	$2,536,292
E	FARM OR RANCH IMPROVEMENT	320	5,270.0175	$1,265,641	$64,495,183	$60,701,441
F1	COMMERCIAL REAL PROPERTY	143	685.2617	$1,859,186	$54,810,991	$54,746,608
F2	INDUSTRIAL REAL PROPERTY	7	12.8110	$8,317,807	$47,886,983	$47,886,983
G1	OIL AND GAS	1,333		$0	$6,756,173	$6,714,910
J3	ELECTRIC COMPANY (INCLUDING C	4	87.2320	$0	$345,709	$345,709
J4	TELEPHONE COMPANY (INCLUDI	2	0.1607	$0	$127,061	$127,061
J5	RAILROAD	11	173.9060	$0	$1,696,483	$1,577,845
J6	PIPELAND COMPANY	11	23.9650	$0	$54,578,314	$54,578,314
J7	CABLE TELEVISION COMPANY	1		$0	$1,199,012	$1,199,012
J8	OTHER TYPE OF UTILITY	13		$0	$1,467,596	$1,467,596
L1	COMMERCIAL PERSONAL PROPE	226		$0	$90,916,188	$87,719,876
L2	INDUSTRIAL PERSONAL PROPERT	13		$0	$23,343,424	$22,210,429
M1	TANGIBLE OTHER PERSONAL, MOB	198		$493,811	$5,404,127	$5,273,711
O	RESIDENTIAL INVENTORY	76	16.6397	$1,428,532	$3,276,522	$3,267,710
S	SPECIAL INVENTORY TAX	8		$0	$3,098,791	$3,098,791
X	TOTALLY EXEMPT PROPERTY	184	1,348.9382	$0	$22,844,388	$0
		Totals	70,507.2809	$24,479,505	$875,246,121	$712,792,870

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	1,567	1,994.9339	$10,637,195	$336,616,399	$321,781,443
A2	REAL, RESIDENTIAL, MOBILE HOME	97	83.9350	$280,575	$4,060,600	$3,993,517
A7	REAL/RES/MH 5 AC/LESS-BY OWNE	365	195.4659	$110,878	$8,122,981	$7,802,432
B		1		$0	$1,632,999	$1,632,999
B2	REAL, RESIDENTIAL, DUPLEXES	1	0.2565	$0	$238,283	$238,283
C1	REAL, VACANT PLATTED RESIDENTI	855	1,366.9464	$0	$13,994,702	$13,961,445
C2	REAL, VACANT PLATTED COMMERCI,	11	22.3911	$0	$452,398	$452,398
D1	REAL, ACREAGE, RANGELAND	808	59,308.4149	$0	$125,421,734	$9,555,277
D2	REAL, ACREAGE, TIMBERLAND	102		$85,880	$2,536,292	$2,536,292
D3	REAL, ACREAGE, FARMLAND	46	1,574.6099	$1,111,596	$12,754,518	$12,748,688
D4	REAL, ACREAGE, UNDEVELOPED LA	116	2,688.1970	$0	$8,275,774	$8,275,774
E1	REAL, FARM/RANCH, HOUSE	121	833.4650	$154,045	$42,268,706	$38,569,500
E2	REAL, FARM/RANCH, MOBILE HOME	4	29.1090	$0	$389,089	$377,742
E7	MH ON REAL PROP (5 AC/MORE) MH	14	60.6420	$0	$729,884	$652,525
F1	REAL, Commercial	143	685.2617	$1,859,186	$54,810,991	$54,746,608
F2	REAL, Industrial	7	12.8110	$8,317,807	$47,886,983	$47,886,983
G1	OIL AND GAS	1,333		$0	$6,756,173	$6,714,910
J3	REAL & TANGIBLE PERSONAL, UTIL	4	87.2320	$0	$345,709	$345,709
J4	REAL & TANGIBLE PERSONAL, UTIL	2	0.1607	$0	$127,061	$127,061
J5	REAL & TANGIBLE PERSONAL, UTIL	11	173.9060	$0	$1,696,483	$1,577,845
J6	REAL & TANGIBLE PERSONAL, UTIL	11	23.9650	$0	$54,578,314	$54,578,314
J7	REAL & TANGIBLE PERSONAL, UTIL	1		$0	$1,199,012	$1,199,012
J8	REAL & TANGIBLE PERSONAL, UTIL	13		$0	$1,467,596	$1,467,596
L1	TANGIBLE, PERSONAL PROPERTY, C	226		$0	$90,916,188	$87,719,876
L2	TANGIBLE, PERSONAL PROPERTY, I	13		$0	$23,343,424	$22,210,429
M1	TANGIBLE OTHER PERSONAL, MOBI	198		$493,811	$5,404,127	$5,273,711
O1	INVENTORY, VACANT RES LAND	76	16.6397	$1,428,532	$3,276,522	$3,267,710
S	SPECIAL INVENTORY	8		$0	$3,098,791	$3,098,791
X		184	1,348.9382	$0	$22,844,388	$0
		Totals	70,507.2809	$24,479,505	$875,246,121	$712,792,870

Exhibit E

RESOLUTION ADOPTING BUDGET

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

BE IT RESOLVED BY THE BOARD OF EMERGENCY SERVICES COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3 THAT:

WHEREAS, the Board of Emergency Services Commissioners of Jefferson County Emergency Services District No. 3 (the "District") has projected the operating expenses and revenues for the District for the period October 1, 2025 through September 30, 2026;

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

Section 1. That the Operating Budget attached hereto as **Exhibit "A"** is hereby adopted.

Section 2. That the Secretary of the Board of Directors is hereby directed to file a copy of this Resolution Adopting Budget in the official records of the District.

ADOPTED this 8th day of September 2025.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

By: ______________________________
Brandon Rose, President
Board of Emergency Services Commissioners

ATTEST:

____
Rich Courville, Secretary
Board of Emergency Services Commissioners

Exhibit A

JCESD No. 3 – Fiscal Year 2025-2026 Budget

JEFFERSON COUNTY ESD3
BUDGET FOR THE YEAR 2025-2026

Revenue	
Property Tax	534,345
Delinquent Property Taxes	7,500
Sales Tax Revenue	703,000
Interest Income	35,000
Grants	20,000
Fire Recovery	2,500
Other Income	20,000
Total Revenue	1,322,345
Operating Expenses	
Accounting	15,300
Advertising, Promotion, Public Relations	5,000
Fire Chief Compensation	11,400
Assistant Chief Compensation	9,000
Assistant Fire Chief-Insp/Inv	9,000
Battalion Chief-Operations	9,000
Cleaning Supplies	1,200
Communication Repairs	1,500
Communication Maintenance Fee	11,000
Communication Equipment Purchase	3,000
ISO Hydrant Maint. Compliance & Imp.	4,500
Contract Labor	10,000
Dispatch Expense	13,000
Dues, Subscriptions and Fees	3,500
Equipment Purchase (< $5,000)	7,000
Fire Fighter Recognition/Retention	4,000
Fire Fighter Emergency Care Policy	31,000
Fuel	11,000
Insurance - Liability & Windstorm	40,000
Insurance - Workers Compensation	13,000
Legal	18,000
Meals/emergency scenes	1,000
Office Supplies	500
Other Cost	500
Personal Protective Equipment - Testing & Repair	30,000
Personal Protective Airpacks - Testing & Repair	10,000
Phone/Cable/Internet	6,000
Maintenance-Preventative-Trucks	12,000
Rent - Nome Fire Station	600
Repairs & Maintenance - Trucks	33,000
Software - reporting system	6,200
Station Maintenance	14,000
Supplies - EMS	7,500
Supplies - Firefighting	1,500
Test - Pump/Hose	6,500
Training	13,500
Travel	6,000
Uniforms	4,000
Utilites	7,500
Website	2,960
Total Operating Expenses	393,660

JEFFERSON COUNTY ESD3
BUDGET FOR THE YEAR 2025-2026

Administrative Expenses	
Administrative Wages	40,800
Office Supplies	900
Postage/Delivery	400
Interest Expense - Notes Payable	24,132
Licenses, Fees, Permits	150
Training	3,000
Bank Service Charges	100
Service Fees- Tax Collection	4,800
Service Fees - Tax Office	3,300
Service Fees - Sales Tax	14,060
Uniforms - Admin	400
Travel - Admin	6,000
Notes Payable - Principle	104,423
Payroll Tax Expense	3,500
Consulting (HDL)	4,500
Purchase of a Fixed Assets	300,000
Capital Asset Fund	400,000
Contingency Fund	18,220
Total Administrative Expenses	928,685
Total Expenses	1,322,345
Net Change in Fund Balance	0

Approved by board on 9/8/25

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Jefferson County Emergency Services District #3	409-543-1883
Taxing Unit Name	Phone *(area code and number)*
985 Iron St. Beaumont, TX 77706	www.jcesd3.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 659,164,199
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 659,164,199
4.	**Prior year total adopted tax rate.**		$ 0.075322 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. Original prior year ARB values:	$ 0	
	B. Prior year values resulting from final court decisions:	- $ 0	
	C. Prior year value loss. Subtract B from A.[3]		$ 0
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 5,326,427	
	B. Prior year disputed value:	- $ 2,993,897	
	C. Prior year undisputed value. Subtract B from A.[4]		$ 2,332,530
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 2,332,530

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 661,496,729
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: .... $ 55,462 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 2,160,113 C. **Value loss.** Add A and B. [6]	$ 2,215,575
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** .... $ 0 B. **Current year productivity or special appraised value:** .... - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 2,215,575
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 659,281,154
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 496,583
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 775
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 497,358
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** .... $ 712,792,870 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 712,792,870

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 0 B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 712,792,870
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 23,818,735
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 23,818,735
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 688,974,135
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ 0.072188 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.075322 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 661,496,729
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 498,252
32.	**Adjusted prior year levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year........... + $ 775 B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.......... – $ 0 C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.......... +/- $ 0 D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 775 E. Add Line 31 to 32D.	$ 499,027
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 688,974,135
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.072430 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26] A. **Current year state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 B. **Prior year state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.......... – $ 0 C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27] A. **Current year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.......... $ 0 B. **Prior year indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.......... – $ 0 C. Subtract B from A and divide by Line 33 and multiply by $100.......... $ 0.000000 /$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]		
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..........	$ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.........................	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]		
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year...	$ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100...	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....................	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.072430 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent...	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100...	$ 0.000000 /$100	
	C. Add Line 41B to Line 40.		$ 0.072430 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.074965 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	*Disaster Line 42 (D42):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] .... 100.00 % **B.** Enter the prior year actual collection rate .... 107.31 % **C.** Enter the 2023 actual collection rate .... 100.99 % **D.** Enter the 2022 actual collection rate .... 100.35 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	100.35 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 712,792,870
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.074965 /$100
D50.	*Disaster Line 50 (D50):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0.000000 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 712,792,870
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.072188 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.072188 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.074965 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.074965 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 712,792,870
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.074965 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.075322 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.075322 /$100
	D. Adopted Tax Rate	$ 0.075322 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 649,971,444
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.086427 /$100
	B. Unused increment rate (Line 66)	$ 0.008815 /$100
	C. Subtract B from A	$ 0.077612 /$100
	D. Adopted Tax Rate	$ 0.080000 /$100
	E. Subtract D from C	$ -0.002388 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 575,934,102
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.081241 /$100
	B. Unused increment rate (Line 66)	$ 0.000765 /$100
	C. Subtract B from A	$ 0.080476 /$100
	D. Adopted Tax Rate	$ 0.081241 /$100
	E. Subtract D from C	$ -0.000765 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 485,601,841
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.074965 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.072430 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 712,792,870
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.070146 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.142576 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.075322 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 659,281,154
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 688,974,135
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0.000000 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.074965 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.072188 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: 27

Voter-approval tax rate .... $ 0.074965 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: 50

De minimis rate. .... $ 0.142576 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here Kate Carroll
Printed Name of Taxing Unit Representative

sign here Kate Carroll
Taxing Unit Representative

07-31-2025
Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)

CERTIFICATE FOR RESOLUTION

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 3 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 3 convened in a regular meeting on the 8th day of September 2025, at the District's Administrative Office, located at 3554 S. Pine Island Rd., Beaumont, Texas 77713, and the roll was called of the duly constituted officers and members of the Board, to wit:

Brandon Rose	-	President
Mike Doguet	-	Vice President
Rich Courville	-	Secretary
Bryan Phelps	-	Treasurer
Collin Garrett	-	Assistant Treasurer

and all of said Commissioners were present, except Commissioners (s) Treasurer Phelps and Assistant Treasurer Garrett, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

RESOLUTION ADOPTING BUDGET

was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution be adopted, and, after due discussion, the motion, carrying with it the adoption of the Resolution, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 8th day of September 2025.

Rich Courville, Secretary
Board of Commissioners

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

This instrument was acknowledged before me on this 8th day of September 2025, by Rich Courville, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 3, on behalf of said District.

Notary Public, State of Texas

JOSHUA C HEINZ
Notary Public, State of Texas
Comm. Expires 09-16-2025
Notary ID 1131987-9

Exhibit F

ORDER LEVYING TAXES

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

WHEREAS, the appraisal roll of Jefferson County Emergency Services District No. 3 (the "District") for 2025 has been prepared and certified by the appraiser for the District and submitted to the District and its tax assessor/collector; and

WHEREAS, the Jefferson County Tax Assessor/Collector, being the District's tax assessor/collector, has prepared and submitted to the District its 2025 tax rate calculation worksheet; and

WHEREAS, based on the certified appraisal roll for the District, dated July 21, 2025, and the tax rate calculation worksheet for the District, dated July 31, 2025, which were submitted to the Board of Emergency Services Commissioners of the District by the Chief Appraiser for the Jefferson County Appraisal District and the Jefferson County Tax Assessor/Collector, respectively, the total taxable value of property is $712,792,870; and

WHEREAS, based upon the certified appraisal roll and the tax rate calculation worksheet, the employee or officer designated by the Board of Emergency Services Commissioners of the District has calculated a tax rate to be levied for 2025 sufficient to provide tax revenues to meet the District's obligations;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF EMERGENCY SERVICE COMMISSIONERS OF JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3 THAT:

Section 1. The District has previously adopted a budget for the upcoming fiscal year, which will be funded from the revenues generated by the tax rate established in this order levying taxes.

Section 2. There is levied an ad valorem tax of $0.074965 on each $100.00 of taxable property within the District in order to provide funds for maintenance and operating purposes.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY -$0.35.

Section 3. All taxes collected pursuant to this levy, after paying costs of levying, assessing and collecting the taxes, will be used for paying costs of providing emergency services and organization and administrative expenses, and for paying principal of and interest on bonds, warrants, certificates of obligation or other lawfully authorized evidences of indebtedness issued or assumed by the unit.

Section 4. The Jefferson County Tax Assessor/Collector is authorized to assess and collect the taxes of the District employing the above tax rate.

Section 5. The taxes levied by this Order are due presently, and will be delinquent if not paid by January 31, 2026.

Section 6. This Order Levying Taxes is effective from and after its adoption.

PASSED AND APPROVED the 8th day of September 2025.

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3

By: ______________________________
Brandon Rose, President
Board of Emergency Services Commissioners

ATTEST:

____
Rich Courville, Secretary
Board of Emergency Services Commissioners

CERTIFICATE FOR ORDER

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

The undersigned officer of the Board of Commissioners of Jefferson County Emergency Services District No. 3 hereby certifies as follows:

1. The Board of Commissioners of Jefferson County Emergency Services District No. 3 convened in a regular meeting on the 8th day of September 2025, at the District's Administrative Office, located at 3554 S. Pine Island Rd., Beaumont, Texas 77713, and the roll was called of the duly constituted officers and members of the Board, to wit:

Brandon Rose	-	President
Mike Doguet	-	Vice President
Rich Courville	-	Secretary
Bryan Phelps	-	Treasurer
Collin Garrett	-	Assistant Treasurer

and all of said Commissioners were present, except Commissioners (s) Treasurer Phelps and Assistant Treasurer Garrett thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

ORDER LEVYING TAXES

was introduced for the consideration of the Board. It was then duly moved and seconded that the Order be adopted, and, after due discussion, the motion, carrying with it the adoption of the Order, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Order adopted at the meeting described in the above paragraph is attached to this certificate; the Order has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified and acting officers and members of the Board as indicated therein, each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place and purpose of the aforesaid meeting, and that the Order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject to the meeting was given as required by Chapter 551 of the Government Code.

SIGNED AND SEALED this 8th day of September 2025.

Rich Courville, Secretary
Board of Commissioners

THE STATE OF TEXAS §
§
COUNTY OF JEFFERSON §

This instrument was acknowledged before me on this 8th day of September 2025, by Rich Courville, Secretary of the Board of Commissioners of Jefferson County Emergency Services District No. 3, on behalf of said District.

____
Notary Public, State of Texas

JOSHUA C HEINZ
Notary Public, State of Texas
Comm. Expires 09-16-2025
Notary ID 1131987-9

Exhibit G

2025 Tax Rate Information

2025 TAX RATE:

Maintenance & Operation Tax Rate	$0.074965
Interest & Sinking Tax Rate	$0.000000
Total Tax Rate	$0.074965
Date Adopted	09/08/2025

OPTIONAL EXEMPTIONS: Please list changes, if any, made by official action of your governing body.

Optional Homestead	No Change
Over 65	No Change
Disability	No Change
Date of Official Action	N/A

I hereby certify that I have prepared the above information and support the contents thereof. The above information is true and correct to the best of my knowledge.

Brandon Rose,
JCESD No. 3 Board President

9/8/2025
Date

Exhibit H

Notice of Adopted 2025 Tax Rate

JEFFERSON COUNTY EMERGENCY SERVICES DISTRICT NO. 3 ADOPTED A TAX RATE ($0.074965/$100) THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY -$0.35.

**The 2025 Tax Rate ($0.074965/$100) is lower than the 2024 Tax Rate ($0.075322/$100), but the tax rate is "effectively raised" as it will raise more taxes than last year's rate.