

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality

A tax rate of \$ 0.092765 per \$100 valuation has been proposed by the governing body of  
Emergency Service District No 5.

PROPOSED TAX RATE	\$ <u>0.092765</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.082358</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.080005</u>	per \$100
DE MINIMIS RATE	\$ <u>0.092766</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount  
(current tax year)  
of property tax revenue for Emergency Service District No 5 from the same properties in both  
(name of taxing unit)  
the 2021 tax year and the 2022 tax year.  
(preceding tax year) (current tax year)

The voter-approval rate is the highest tax rate that Emergency Service District No 5 may adopt without holding  
(name of taxing unit)  
an election to seek voter approval of the rate, unless the de minimis rate for Emergency Service District No 5 exceeds the  
(name of taxing unit)  
voter-approval rate for Emergency Service District No 5.  
(name of taxing unit)

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Emergency Service District No 5,  
(name of taxing unit)  
the rate that will raise \$500,000, and the current debt rate for Emergency Service District No 5.  
(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Emergency Service District No 5 is proposing  
(name of taxing unit)  
to increase property taxes for the 2022 tax year.  
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/24/2022 05:00 PM  
(date and time)  
at 30475 Johnson Way, Bulverde, TX.  
(meeting place)

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 Emergency Service District No 5  
(name of taxing unit)  
adopts the proposed tax rate, the qualified voters of the Emergency Service District No 5 may petition the Emergency Service District No 5  
(name of taxing unit) (name of taxing unit)  
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 Emergency Service District No 5 will be the voter-approval tax rate of the Emergency Service District No 5.  
(name of taxing unit) (name of taxing unit)

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

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: President Deborah Kruciak; Vice President Dan Hamilton; Secretary Robert Evans; Treasurer Laura Martinez; Asst Treasurer Tom Turk

AGAINST the proposal: \_\_\_\_\_

PRESENT and not voting: \_\_\_\_\_

ABSENT: \_\_\_\_\_

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 Emergency Service District No 5 last year  
(name of taxing unit)  
to the taxes proposed to be imposed on the average residence homestead by Emergency Service District No 5 this year.  
(name of taxing unit)

	2021	2022	Change
<b>Total tax rate (per \$100 of value)</b>	0.099552	0.092765	6.81 decrease
<b>Average homestead taxable value</b>	355,729	400,030	12.45 increase
<b>Tax on average homestead</b>	354	371	4.8 increase
<b>Total tax levy on all properties</b>	2,439,134	2,998,836	22.94 increase

***(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)***

**No-New-Revenue Maintenance and Operations Rate Adjustments**

**State Criminal Justice Mandate (counties)**

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has  
(county name) (county name)  
 spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost  
(amount minus any amount received from state revenue for such costs)  
 of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County  
(county name)  
 Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues  
(county name)  
 received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state  
 assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ \_\_\_\_\_.  
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees  
 adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article  
 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase  
 above last year's enhanced indigent defense compensation expenditures is \$ \_\_\_\_\_.  
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Eligible County Hospital Expenditures (cities and counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_  
(name of taxing unit) (amount) (prior year) (current year)  
 on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ \_\_\_\_\_.  
(amount of increase)

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

***(If the tax assessor for the taxing unit maintains an internet website)***

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_ Emergency Service District No 5  
(name of taxing unit)  
 at \_\_\_\_\_ (830) 221-1353 or \_\_\_\_\_ hoytk@co.comal.tx.us, or visit \_\_\_\_\_ www.co.comal.tx.us/tax  
(telephone number) (email address) (internet website address)  
 for more information.

***(If the tax assessor for the taxing unit does not maintain an internet website)***

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_  
(name of taxing unit)  
 at \_\_\_\_\_ or \_\_\_\_\_  
(telephone number) (email address)