

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate and the de minimis rate exceeds the voter-approval rate, as prescribed by Tax Code §§ 26.06(b-1) and 26.063(d).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice applies to taxing units other than special taxing units or to a municipality with a population of less than 30,000 regardless of whether it is a special taxing unit.

A tax rate of \$ 0.059007 per \$100 valuation has been proposed by the governing body of

Emergency Service District No 4.

PROPOSED TAX RATE \$ 0.059007 per \$100

NO-NEW-REVENUE TAX RATE \$ 0.054423 per \$100

VOTER-APPROVAL TAX RATE \$ 0.056548 per \$100

DE MINIMIS RATE \$ 0.065441 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Emergency Service District No 4 from the same properties in both the 2022 tax year and the 2023 tax year.

(current tax year)

(name of taxing unit)

(preceding tax year)

(current tax year)

The voter-approval tax rate is the highest tax rate that Emergency Service District No 4 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Emergency Service District No 4 exceeds the voter-approval tax rate for Emergency Service District No 4.

(name of taxing unit)

(name of taxing unit)

(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 4, the rate that will raise \$500,000, and the current debt rate for Emergency Service District No 4.

(name of taxing unit)

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Emergency Service District No 4 is proposing to increase property taxes for the 2023 tax year.

(name of taxing unit)

(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/22/2023 10:00 AM

(date and time)

at Station 4, 215 Rebecca Creek Rd, Canyon Lake, TX.

(meeting place)

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Emergency Service District No 4 adopts

(name of taxing unit)

the proposed tax rate, Emergency Service District No 4 is not required to hold an election so that the voters may accept or reject the

(name of taxing unit)

proposed tax rate and the qualified voters of the Emergency Service District No 4 may not petition the Emergency Service District No 4 to require an election to be held to determine whether to reduce the proposed tax rate.

(name of taxing unit)

(name of taxing unit)

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

Property tax amount = (tax rate) x (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: Deena Clausen, President; Colby Duke, Vice President; Jeremy VanAusdall, Secretary; John Kasbaum, Treasurer

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: Katy Boortz, Assistant Treasurer

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Emergency Service District No 4 last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Emergency Service District No 4 this year.
(name of taxing unit)

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.059617	\$0.059007	1.02% decrease
Average homestead taxable value	\$401,151	\$451,183	12.47% increase
Tax on average homestead	\$239	\$266	11.29% increase
Total tax levy on all properties	\$2,420,565	\$2,730,391	12.79% increase

(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 4
(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)