

*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 with a population of less than 30,000, regardless of whether it is a special taxing unit.*

A tax rate of \$0.072471 per \$100 valuation has been proposed by the governing body of COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1.

PROPOSED TAX RATE: \$0.072471 per \$100

NO-NEW-REVENUE TAX RATE: \$0.067435 per \$100

VOTER-APPROVAL TAX RATE: \$0.069976 per \$100

DE MINIMIS RATE: \$0.072471 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 exceeds the voter-approval rate for COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 the rate that will raise \$500,000, and the current debt rate for COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/21/2025 (CT) 04:00 PM (CT) at BULVERDE SPRING BRANCH FIRE & EMS STATION 1 CONFERENCE ROOM, 353 RODEO DRIVE, SPRING BRANCH, TX

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 adopts the proposed tax rate, the qualified voters of the COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 may petition the COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 will be the voter-approval tax rate of the COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1.

### **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: COMMISSIONER JOSH DEAN, COMMISSIONER JAMES SELLERS, COMMISSIONER HENRY DELGADO, COMMISSIONER SONNY LOUDON, COMMISSIONER DARYL GRIEGER

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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 COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 last year to the taxes proposed to be imposed on the average residence homestead by COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.069826	\$0.072471	3.78% increase
Average homestead taxable value	\$473,485	\$509,307	7.56% increase
Tax on average homestead	\$330	\$369	11.81% increase
Total tax levy on all properties	\$6,672,858	\$7,453,002	11.69% increase

For assistance with tax calculations, please contact the tax assessor for COMAL COUNTY EMERGENCY SERVICES DISTRICT NO 1 at (830) 221-1353 or CCTAX@CO.COMAL.TX.US , or visit CO.COMAL.TX.US/TAX for more information.