

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of 0.1000 per \$100 valuation has been proposed by the governing body of Jackson County Emergency Services District 3.

PROPOSED TAX RATE	\$0.1000 per \$100
NO-NEW REVENUE TAX RATE	\$0.0961 per \$100
VOTER-APPROVAL TAX RATE	\$0.0994 per \$100
DE MINIMIS RATE	\$0.1646 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Jackson County Emergency Services District 3 from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that Jackson County Emergency Services District 3 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Jackson County Emergency Services District 3 exceeds the voter-approval tax rate for Jackson County Emergency Services District 3.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Jackson County Emergency Services District 3, the rate that will raise \$500,000, and the current debt rate for Jackson County Emergency Services District 3.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Jackson County Emergency Services District 3 is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 15, 2020 at 6:00PM at 315 West Main Street, Edna, Texas 77957.

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 Jackson County Emergency Services District 3 adopts the proposed tax rate, the qualified voters of the Jackson County Emergency Services District 3 may petition the Jackson County Emergency Services District 3 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 Jackson County Emergency Services District 3 will be the voter-approval tax rate of the Jackson County Emergency Services District 3.

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

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

Jake Srp

Lawrence Prince

Jimmy Curlee

AGAINST:

PRESENT and not voting:

ABSENT:

Loyd Chase

David J. Bell

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 Jackson County Emergency Services District 3 last year to the taxes proposed to be imposed on the average residence homestead by Jackson County Emergency Services District 3 this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.1000	\$0.1000	<i>decrease of</i> \$0.0000 OR 0.00%
Average homestead taxable value	\$126,180	\$148,024	<i>increase of</i> 17.31%
Tax on average homestead	\$126	\$148	<i>increase of</i> \$22 OR 17.30%
Total tax levy on all properties	\$694,473	\$730,555	<i>increase of</i> \$36,082 OR 5.20%

For assistance with tax calculations, please contact the tax assessor for Jackson County Emergency Services District 3 at 361-782-3473 or m.foster@co.jackson.tx.us.