

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 only 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 \$ 0.10 per \$100 valuation has been proposed by the governing body of Hays County Emergency Services District No. 3 ("HCESD No. 3").

PROPOSED TAX RATE	\$0.1000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.0891 per \$100
VOTER-APPROVAL TAX RATE	\$0.0922 per \$100
DE MINIMIS RATE	\$0.1279 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Hays County Emergency Services District No. 3 from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that Hays County Emergency Services District No. 3 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Hays County Emergency Services District No. 3 exceeds the voter approval rate for Hays County Emergency Services District No. 3.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that HCESD No. 3 is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 23, 2021 at 5:00 p.m. at Station 11, Room 208, 3528 Hunter Road, San Marcos, Texas 78666.

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 HCESD No. 3 adopts the proposed tax rate, the qualified voters of the HCESD No. 3 may petition the HCESD No. 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 HCESD No. 3 will be the voter-approval tax rate of the HCESD No. 3.

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: Leighton Stallones, Tom Richey, Ross Britt.

AGAINST the proposal: None.

PRESENT and not voting: None.

ABSENT: Sharon O'Brien, Lea Ann Kenworthy.

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 HCESD No. 3 last year to the taxes proposed to be imposed on the average residence homestead by HCESD No. 3 this year.

	<b>2020</b>	<b>2021</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.097	\$0.10	Increase of \$0.003 per \$100, or 3.09%
<b>Average homestead taxable value</b>	\$226,074.00	\$252,476.00	Increase of \$26,402.00 or 10.46%
<b>Tax on average homestead</b>	\$219.29	\$252.48	Increase of \$33.19 or 15.14%
<b>Total tax levy on all properties</b>	\$1,133,601.00	\$1,273,191.70	Increase of \$139,590.70 or 12.31%

For assistance with tax calculations, please contact the tax assessor for Hays County Emergency Services District No. 3 at 512/393-5545 or [jenifer.okane@co.hays.tx.us](mailto:jenifer.okane@co.hays.tx.us) or [www.hayscountytexas.com/taxoffice](http://www.hayscountytexas.com/taxoffice).

Visit [Texas.gov/PropertyTaxes](http://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.