

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.100000 per \$100 valuation has been proposed by the governing body of EMERGENCY SERVICE DISTRICT #5.

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.092469 per \$100
VOTER-APPROVAL TAX RATE	\$0.098964 per \$100
DE MINIMIS RATE	\$0.118322 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 EMERGENCY SERVICE DISTRICT #5 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 EMERGENCY SERVICE DISTRICT #5 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for EMERGENCY SERVICE DISTRICT #5 exceeds the voter-approval rate for EMERGENCY SERVICE DISTRICT #5.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for EMERGENCY SERVICE DISTRICT #5, the rate that will raise \$500,000, and the current debt rate for EMERGENCY SERVICE DISTRICT #5.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that EMERGENCY SERVICE DISTRICT #5 is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AT 7120 E. 6TH STREET, SOMERSET, TX 78069 AT 6:00 PM ON AUGUST 26, 2021.

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 #5 adopts the proposed tax rate, the EMERGENCY SERVICE DISTRICT #5 is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the EMERGENCY SERVICE DISTRICT #5 may not petition the EMERGENCY SERVICE DISTRICT #5 to require an election to be held to determine whether to reduce the proposed tax rate.

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

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

FOR the proposal: Herschel Postert, Howard Dalros, Andrew Flores, Becky Schneider, Robert Pierce

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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 #5 last year to the taxes proposed to be imposed on the average residence homestead by EMERGENCY SERVICE DISTRICT #5 this year.

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.100000	\$0.100000	increase of 0.000000, or 0.00%
Average homestead taxable value	\$144,427	\$160,718	increase of 16,291, or 11.28%
Tax on average homestead	\$144.43	\$160.72	increase of 16.29, or 11.28%
Total tax levy on all properties	\$1,640,946	\$1,954,154	increase of 313,208, or 19.09%

For assistance with tax calculations, please contact:

The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC

Carlos Gutierrez, PCC

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