

# Notice of Public Hearing on Tax Increase

A tax rate of \$0.10 per \$100 valuation has been proposed by the governing body of **Harris County Emergency Services District No. 48**.

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.091503 per \$100
VOTER-APPROVAL TAX RATE	\$0.095067 per \$100
DE MINIMIS RATE	\$0.095234 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 **Harris County Emergency Services District No. 48** 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 **Harris County Emergency Services District No. 48** may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for **Harris County Emergency Services District No. 48** exceeds the voter-approval rate for **Harris County Emergency Services District No. 48**.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for **Harris County Emergency Services District No. 48**, the rate that will raise \$500,000, and the current debt rate for **Harris County Emergency Services District No. 48**.

The proposed tax rate is greater than the voter-approval tax rate and the de minimis rate. If **Harris County Emergency Services District No. 48** adopts the proposed tax rate, **Harris County Emergency Services District No. 48** is required to hold an election so that the voters may accept or reject the proposed rate. If a majority of the voters reject the proposed tax rate, the tax rate of the **Harris County Emergency Services District No. 48** will be the voter-approval rate of the **Harris County Emergency Services District No. 48**.

A **PUBLIC HEARING** ON THE PROPOSED TAX RATE WILL BE HELD ON August 18, 2021 at 6:00 p.m., at District Administration Building, located at 21201 Morton Road, Katy, Texas 77449,

**Harris County Emergency Services District No. 48** may take action on the proposed tax rate on August 18, 2021 at 6:00 p.m., following the hearing to be held.

The election will be on November 2, 2021. You may contact the Harris County Clerk's Office – Election Department for information about voting locations. The hours of voting on election day are 7:00 a.m. to 7:00 p.m.

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

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR: **Bret Fossum, Sam Henderson, Marshall Kramer, Russell Solomon and Michael Fleming**

AGAINST: **None**

PRESENT AND NOT VOTING: **None**

ABSENT: **None**

The 86<sup>th</sup> 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 **Harris County Emergency Services District No. 48** last year to the taxes proposed to be imposed on the average residence homestead by **Harris County Emergency Services District No. 48** this year.

	<b>2020</b>	<b>2021</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.099394	\$0.100000	increase of 0.000606, or 0.61%
<b>Average homestead taxable value</b>	\$248,298	\$263,178	increase of \$14,880, or 5.99%
<b>Tax on average homestead</b>	\$246.79	\$263.18	increase of \$16.39, or 6.64%
<b>Total tax levy on all properties</b>	\$13,204,919	\$14,784,396	increase of \$1,579,477, or 11.96%

For assistance with tax calculations, please contact the District Counsel for **Harris County Emergency Services District No. 48** at (713) 984-8222 or pierce@coveler.com or visit [www.hcesd48.org](http://www.hcesd48.org) for more information.