

**HARRIS COUNTY EMERGENCY SERVICES DISTRICT #28
MINUTES OF THE SPECIAL TAX PROPOSAL MEETING
September 4, 2014**

Members in Attendance:

Dan Langford, President
Morris Bradley, Treasurer

Mike Jones, Vice President
Dan Dronberger, Assistant Treasurer

Others in Attendance:

Fred Windisch, Fire Chief

Members Absent:

Jim Chatterton, Secretary (Excused)
Teresa Griffin, Office Manager (excused-Vacation)

CALL TO ORDER

Dan Langford called the September 4, 2014 ESD #28 Board Meeting to order at 5:01 p.m. with a quorum in attendance.

PUBLIC COMMENTS

No public comments.

2015 BUDGET & TAX RATE

Too review and discuss appraisal values of the District.

Morris Bradley handed out a tentative budget for 2015 for discussion. There was some conversation about account 60200 Harris County Appraisal District. FCW deferred to Teresa when she gets back. She will review and advise.

We went over the initial spending at the last meeting and we made come comments and adjustments which Morris has incorporated into the most current draft. FCW said it doesn't need to be adopted now, that will be at the October meeting.

EFFECTIVE TAX RATE ELECTION

A discussion was held by the board to hold hearings and to propose an effective tax rate of 10 cents (\$.10) Special Public Hearing dates will be Thursday, 9/25, Monday, 9/29 and the meeting to adopt the tax rate and 2015 budget will be the **regular** monthly meeting set for Monday, 10/6/14 (this meeting is off cycle from our regular 3rd Monday of the month). All meetings will be held at 5:00 p.m. at Ponderosa Station 1, 17061 Rolling Creek Drive, Houston, TX 77090.


A motion to approve the hearing meeting dates and propose the 2014 tax rate of 10 cents was made. Jim Chatterton was absent; there were none opposed among the 4 board members present.

SAFE-D CONFERENCE-2015

FCW asked if anyone had interest in attending the SAFE-D Conference in 2015. No interest was made at this time.

MOTION TO ADJOURN

A motion to adjourn was made at 5:13 p.m. None opposed, the next scheduled Board Meeting will be held on Monday, September 15, 2014 at 5 p.m. at Station 61.



Morris Bradley, Treasurer (for Jim Chatterton)

2014 TAX RATE SCENARIOS
2015 FY v 2014 FY
Harris County ESD No. 28

A. 2014 FY:

2013 Taxable Value:	\$	2,393,942,076.00
Tax Levy @ \$.10000/\$100:	\$	2,393,942.00

B. 2015 FY:

2014 Taxable Value:	\$	2,579,531,828.00
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Tax Levy:

1.

Effective Tax Rate

\$.095560/\$100:	\$	2,465,000.00
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(This rate does not require public hearings)

(INCREASE of \$ 71,058.00 from 2013 tax year)

2.

2013 Tax Rate (Maximum Tax Rate/No Rollback)

\$.10000/\$100:	\$	2,579,532.00
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(This rate does require public hearings)

(INCREASE of \$185,590.00 from 2013 tax year)

(INCREASE of \$114,532.00 from 2014 ETR)

1245 LEGAL

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1245 LEGAL

NOTICE OF EFFECTIVE TAX RATE

**2014 PROPERTY TAX RATES IN HARRIS COUNTY
EMERGENCY SERVICES DISTRICT NO. 28**

This Notice concerns 2014 property tax rates for Harris County Emergency Services District No. 28. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$	2,393,942.00
Last year's debt taxes	\$	0.00
Last year's total taxes	\$	2,393,942.00
Last year's tax base	\$	2,393,942,076.00
Last year's total tax rate		.100000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$	2,438,678.00
+ This year's adjusted tax base (after subtracting value of new property)	\$	2,551,879,528.00
= This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings)	\$.095560/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures)	\$	2,438,678.00
+ This year's adjusted tax base	\$	2,551,879,528.00
= This year's effective operating rate	\$.095560/\$100
x 1.08 = this year's maximum operating rate	\$.100000/\$100
+ This year's debt rate	\$	0.00
= This year's total rollback rate	\$.100000/\$100

Statement of Increase/Decrease

If Harris County Emergency Services District No. 28 adopts a 2014 tax rate equal to the effective tax rate of \$.095560 per \$100 of value, taxes would increase compared to 2013 taxes by \$71,058.00.

SCHEDULE "A": Unencumbered Fund Balances

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund:	General Fund
Balance:	\$54,000.00

SCHEDULE "B": 2014 Debt Service: NONE

This Notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at:

Two Memorial City Plaza
820 Gessner, Suite 1710
Houston, Texas 77024

Name of Person preparing this Notice:
HOWARD L. KATZ, District Counsel
Date: September 6, 2013