

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. 28**.

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.091561 per \$100
VOTER-APPROVAL TAX RATE	\$0.094932 per \$100
DE MINIMIS RATE	\$0.104179 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. 28** 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. 28** 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. 28** exceeds the voter-approval rate for **Harris County Emergency Services District No. 28**.

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. 28**, the rate that will raise \$500,000, and the current debt rate for **Harris County Emergency Services District No. 28**.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that **Harris County Emergency Services District No. 28** is proposing to increase property taxes for the 2021 tax year.

A **PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 16, 2021 at 5:00 p.m.**, at the Station #61, 17061 Rolling Creek Drive, Houston, Texas 77090.

Harris County Emergency Services District No. 28 shall take action on the proposed tax rate on August 16, 2021 at 5:00 p.m., following the hearing to be held.

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 **Harris County Emergency Services District No. 28** adopts the proposed tax rate, the qualified voters of the **Harris County Emergency Services District No. 28** may petition the **Harris County Emergency Services District No. 28** 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 **Harris County Emergency Services District No. 28** will be the voter-approval tax rate of the **Harris County Emergency Services District No. 28**.

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

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

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

FOR: **Dan Dronberger, Shirley Jauma, Mike Jenkins, Kenneth Koenig and Erika Smiley**
 AGAINST: **None**
 PRESENT AND NOT VOTING: **None**
 ABSENT: **None**

The 86th 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. 28** last year to the taxes proposed to be imposed on the average residence homestead by **Harris County Emergency Services District No. 28** 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	\$164,057	\$175,296	increase of \$11,239, or 6.85%
Tax on average homestead	\$164.06	\$175.30	increase of \$11.24, or 6.85%
Total tax levy on all properties	\$3,652,055	\$4,013,697	increase of \$361,642, or 9.90%

For assistance with tax calculations, please contact the District Counsel for **Harris County Emergency Services District No. 28** at (713) 984-8222 or pierce@coveler.com or visit www.esd28.com for more information.