

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	\$0.10000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.084362 per \$100
VOTER-APPROVAL TAX RATE	\$0.087490 per \$100
DE MINIMIS RATE	\$0.094377 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 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 2022 tax year and the 2023 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 2023 tax year.

The proposed tax rate is also greater than the voter-approval tax rate and the de minimis rate. If **Harris County Emergency Services District No. 28** adopts the proposed tax rate, **Harris County Emergency Services District No. 28** 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. 28** will be the voter-approval rate of the **Harris County Emergency Services District No. 28**.

A **PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON** August 21, 2023 at 5:00 p.m., at Fire Station 63, 21455 Imperial Valley Drive, Houston, Texas 77073.

Harris County Emergency Services District No. 28 may take action on the proposed tax rate on August 21, 2023 at 5:00 p.m., following the hearing to be held.

The election will be on November 7, 2023. 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:

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

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

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

Visit [Texas.gov/PropertyTaxes](https://www.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.

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.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.096063	\$0.10000	Increase of \$0.003937, or 4.10%
Average homestead taxable value	\$189,151	\$210,100	Increase of \$20,949, or 11.08%
Tax on average homestead	\$181.70	\$210.10	Increase of \$28.40, or 15.63%
Total tax levy on all properties	\$4,150,336	\$5,078,598	Increase of \$928,262, or 22.37%

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.