

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.100000 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	\$0.097724 per \$100
VOTER-APPROVAL TAX RATE	\$0.102688 per \$100
DE MINIMIS RATE	\$0.108570 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 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 2025 tax year and the 2026 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 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 17, 2026, AT 5:00 PM AT 17061 ROLLING CREEK DRIVE, HOUSTON, TEXAS 77090.

HARRIS COUNTY EMERGENCY SERVICES DISTRICT NO. 28 SHALL TAKE ACTION ON THE PROPOSED TAX RATE ON AUGUST 17, 2026, AT 5:00 PM FOLLOWING THE HEARING TO BE HELD.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Harris County Emergency Services District No. 28 is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed rate by contacting the members of the Board of Commissioners of Harris County Emergency Services District No. 28 at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE 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 the proposal:	Mike Jenkins	Ken Koenig
	Erika Smiley	Dan Dronberger
	Shirley Jauma	
AGAINST the proposal:	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 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 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.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.100000	\$0.100000	Increase of 0.000000 per \$100, or 0.00%
Average homestead taxable value	\$238,453	\$236,765	Decrease of -0.71%
Tax on average homestead	\$238.45	\$236.76	Decrease of \$-1.69, or -0.71%
Total tax levy on all properties	\$5,199,888	\$5,345,226	Increase of \$145,338, or 2.80%

For assistance with tax calculations, please contact the tax assessor for Harris County Emergency Services District No. 28 at 713-274-8000 or visit www.hctax.net for more information.