

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.0470 per \$100 valuation has been proposed by the governing body of Harris County Emergency Service District No. 50.

PROPOSED TAX RATE	\$0.0470 per \$100
NO-NEW-REVENUE TAX RATE	\$0.0420 per \$100
VOTER-APPROVAL TAX RATE	\$0.0434 per \$100
DE MINIMIS RATE	\$0.0470 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 Service District No. 50 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 Service District No. 50 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Harris County Emergency Service District No. 50 exceeds the voter-approval rate for Harris County Emergency Service District No. 50.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Harris County Emergency Service District No. 50, the rate that will raise \$500,000, and the current debt rate for Harris County Emergency Service District No. 50.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Harris County Emergency Service District No. 50 is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 18, 2023 AT 6:00 PM AT 1210 Dell Dale Avenue, Channelview, Harris County, Texas.

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 Service District No. 50 adopts the proposed tax rate, the qualified voters of the Harris County Emergency Service District No. 50 may petition the Harris County Emergency Service District No. 50 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 Service District No. 50 will be the voter-approval tax rate of the Harris County Emergency Service District No. 50.

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

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

FOR the proposal:	Michael Burr, Vice President	Brenda Biggers, Secretary
	Robert Ballew, Treasurer	Alma Cedillo, Asst. Secretary/Treasurer

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Jim Owens, President

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 Service District No. 50 last year to the taxes proposed to be imposed on the average residence homestead by Harris County Emergency Service District No. 50 this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.0500	\$0.0470	decrease of -0.0030, or -6.00%
Average homestead taxable value	\$152,964	\$170,877	increase of 17,913, or 11.71%
Tax on average homestead	\$76.48	\$80.31	increase of 3.83, or 5.01%
Total tax levy on all properties	\$4,042,357	\$4,661,753	increase of 619,396, or 15.32%

For assistance with tax calculations, please contact the tax assessor for Harris County Emergency Service District No. 50 at 713-274-8000 or tax.office@tax.hctx.net, or visit www.hctx.net for more information.