

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality.

A tax rate of \$ 0.10 per \$100 valuation has been proposed by the governing body of Van Zandt County Emergency Services District #3

PROPOSED TAX RATE	\$ <u>0.10</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.06471605</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.07038576</u>	per \$100
DE MINIMIS RATE	\$ <u>0.12951179</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022-2023 tax year that will raise the same amount of property tax revenue for Van Zandt County Emergency Services District #3 from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that Van Zandt County Emergency Services District #3 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Van Zandt County Emergency Services District #3 exceeds the voter-approval tax rate for Van Zandt County Emergency Services District #3

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Van Zandt County Emergency Services District #3 the rate that will raise \$500,000, and the current debt rate for Van Zandt County Emergency Services District #3

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Van Zandt County Emergency Services District #3 is proposing to increase property taxes for the 2022-2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 29, 2022 at 6:00 pm at South Van Zandt Volunteer Fire Department Station #4 24632 St Hwy 64 Canton, TX 75103

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 Van Zandt County Emergency Services District #3 adopts the proposed tax rate, the qualified voters of the Van Zandt County Emergency Services District #3 may petition the Van Zandt County Emergency Services District #3 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 Van Zandt County Emergency Services District #3 will be the voter-approval tax rate of the Van Zandt County Emergency Services District #3.

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

Property tax amount = ( tax rate ) x ( taxable value of your property ) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Marvin Shaw, Brian Cummins and Heath Morris  
AGAINST the proposal: Scott Opitz and Sue Baugh  
PRESENT and not voting: \_\_\_\_\_  
ABSENT: \_\_\_\_\_

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 Van Zandt County  
Emergency Services District #3 last year  
(name of taxing unit)  
to the taxes proposed to be imposed on the average residence homestead by Van Zandt County  
Emergency Services District #3 this year.  
(name of taxing unit)

	2021	2022	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.0752	\$0.10	Increase of \$0.0248 per \$100 or 32.98%
<b>Average homestead taxable value</b>	\$192,641	\$239,311	Increase of 24.23%
<b>Tax on average homestead</b>	\$144.87	\$239.31	Increase of \$94.44 or 65.19%
<b>Total tax levy on all properties</b>	\$491,368.11	\$777,124.01	Increase of \$285,755.90 or 36.77%

*(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)*

**No-New-Revenue Maintenance and Operations Rate Adjustments**

**State Criminal Justice Mandate (counties)**

The \_\_\_\_\_ County Auditor certifies that \_\_\_\_\_ County has spent \$ \_\_\_\_\_ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. \_\_\_\_\_ County Sheriff has provided \_\_\_\_\_ information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Indigent Health Care Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ \_\_\_\_\_

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Indigent Defense Compensation Expenditures (counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ \_\_\_\_\_

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

**Eligible County Hospital Expenditures (cities and counties)**

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from July 1 \_\_\_\_\_ to June 30 \_\_\_\_\_ on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ \_\_\_\_\_

This increased the no-new-revenue maintenance and operations rate by \_\_\_\_\_ /\$100.

***(If the tax assessor for the taxing unit maintains an internet website)***

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_ at \_\_\_\_\_ or \_\_\_\_\_, or visit \_\_\_\_\_ for more information.

***(If the tax assessor for the taxing unit does not maintain an internet website)***

For assistance with tax calculations, please contact the tax assessor for Van Zandt County Emergency Services District #3 at 903-567-6171