NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.100000 per $100 valuation has been proposed by the governing body of Uvalde County Emergency Services District No. 2.

PROPOSED TAX RATE	$0.100000 per $100
NO-NEW-REVENUE TAX RATE	$0.091640 per $100
VOTER-APPROVAL TAX RATE	$0.094933 per $100
DE MINIMIS RATE	$0.178690 per $100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Uvalde County Emergency Services District No. 2 from the same properties in both the 2023 tax year and the 2024 tax year. The voter-approval tax rate is the highest tax rate that Uvalde County Emergency Services District No. 2 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Uvalde County Emergency Services District No. 2 exceeds the voter-approval tax rate for Uvalde County Emergency Services District No. 2.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Uvalde County Emergency Services District No. 2, the rate that will raise $500,000, and the current debt rate for Uvalde County Emergency Services District No. 2. The proposed tax rate is greater than the no-new-revenue tax rate. This means that Uvalde County Emergency Services District No. 2 is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 19, 2024 at 12:00 P.M. at 33 Mariposa Lane, Concan, Texas 78838. 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 Uvalde County Emergency Services District No. 2 adopts the proposed tax rate, the qualified voters of Uvalde County Emergency Services District No. 2 may petition Uvalde County Emergency Services District No. 2 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 Uvalde County Emergency Services District No. 2 will be the voter-approval tax rate of Uvalde County Emergency Services District No. 2.

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

FOR the proposal: Leonard Mikeska, Wendi Hightower, Terry Carson, Kay Campbell
AGAINST the proposal: None
PRESENT and not voting: None
ABSENT: Jeff Santleben

Visit 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 Uvalde County Emergency Services District No. 2 last year to the taxes proposed to be imposed on the average residence homestead by Uvalde County Emergency Services District No. 2 this year.

	2023	2024	Change
Total tax rate (per $100 of value)	$0.10000	$0.10000	Increase of $0.00 per $100, or 0.00%
Average homestead taxable value	$302,192.00	$329,193.00	Increase of 8.94%
Tax on average homestead	$302.19	$329.19	Increase of $27.00, or 8.94%
Total tax levy on all properties	$512,117.44	$574,896.91	Increase of $62,779.47, or 12.26%

For assistance with tax calculations, please contact the tax assessor for Uvalde County Emergency Services District No. 2 at (830) 278-3225 or rita@uvaldecounty.com, or visit https://www.uvaldecounty.com/uvalde-county-tax-assessor-collector for more information.