

NOTICE OF PUBLIC HEARING ON TAX RATE

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

A tax rate of **\$0.10000** per \$100 valuation has been proposed by the governing body of Kaufman County Emergency Services District No. 3.

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.084990 per \$100
VOTER-APPROVAL TAX RATE	\$0.088310 per \$100
DE MINIMIS RATE	\$0.107380 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Kaufman County ESD No. 3 from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that Kaufman County ESD No. 3 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Kaufman County ESD No. 3 exceeds the voter-approval tax rate for Kaufman County ESD No. 3.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Kaufman County ESD No. 3 is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON THURSDAY, AUGUST 21, 2025, at 7:00pm at the Elmo Volunteer Fire Department, 12777 FM 2728, Elmo, Texas 75118.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Kaufman County ESD No. 3 adopts the proposed tax rate, Kaufman County ESD No. 3 is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of the Kaufman County ESD No. 3 may not petition the Kaufman County ESD No. 3 to require an election to be held to determine whether to reduce the proposed tax rate.

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: David Wallace, Chuck Carpenter, Denny Oats, Tommy Brockway

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: BR Bourland

Visit [Texas.gov/Property Taxes](https://www.texas.gov/Property-Taxes) 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 Kaufman County ESD No.3 last year to the taxes proposed to be imposed on the average residence homestead by Kaufman County ESD No.3 this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.100000	\$0.100000	Increase of \$0.00000 per \$100 or 0.00%
Average homestead taxable value	\$245,679.00	\$267,375.00	Increase of 8.83%
Tax on average homestead	\$245.68	\$267.38	Increase of \$21.70, or 8.83%
Total tax levy on all properties	\$1,874,383.15	\$2,266,215.63	Increase of \$391,832.48, or 20.90%

For assistance with tax calculations, please contact the tax assessor for Kaufman County ESD No. 3 at (469)-596-3706 or mkjoneswp@sbcglobal.net or visit <https://kcesd3.com/>