

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 \$0.1000 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:	\$0.085047 per \$100
VOTER-APPROVAL TAX RATE:	\$0.088232 per \$100
DE MINIMIS RATE:	\$0.113787 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 **Kaufman County Emergency Services District No. 3** from the same properties in both the 2022 tax year and the 2023 tax year.

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

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

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Tuesday, August 22, 2023, at 7:00 p.m., 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. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If **Kaufman County Emergency Services District No. 3** adopts the proposed tax rate, the qualified voters of **Kaufman County Emergency Services District No. 3** may petition the District 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 **Kaufman County Emergency Services District No. 3** will be the voter-approval tax rate of **Kaufman County Emergency Services District No. 3**.

YOUR TAXES OWED UNDER ANY OF THE TAX 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: David Wallace, Jon Leigh, Chuck Carpenter, and Earl Bourland

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 **Kaufman County Emergency Services District No. 3** last year to the taxes proposed to be imposed on the average residence homestead by **Kaufman County Emergency Services District No. 3** this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.100000	\$0.100000	Increase of \$0.00 per \$100, or 0%
Average homestead taxable value	\$190,955	\$217,833	Increase of 14.08%
Tax on average homestead	\$190.96	\$217.83	Increase of \$26.88, or 14.08%
Total tax levy on all properties	\$1,381,168.16	\$1,752,016.92	Increase of \$370,848.76, or 26.85%

For assistance with tax calculations, please contact the tax assessor for **Kaufman County Emergency Services District No. 3** at 469-376-4596 or visit <https://www.kaufmancounty.net/county-government/tax-assessor/>.