

# ***West Lake Limestone VFD Emergency Services District #2***

## **SALES TAX CAPTURE INITIATIVE**

**Improvements since the ESD  
was created with a  
4-cent  
property tax**

- \* Built Fire Stations #1 and #3
- \* Expanded Fire Station #2 and #3
- \* Bought two fire engines
- \* Purchase a third engine
- \* Bought three brush trucks
- \* Purchased a new jaws-of-life
- \* Purchased firefighter bunker gear sets
- \* Bought medical emergency equipment
- \* Purchased a records management system
- \* Provided insurance coverage
- \* Built three 16,000-gallon water plants

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**The Needs: Strategic  
Improvements with a  
Sales Tax Capture**

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- \* Tender/Tanker
  - \* Radio Communications Upgrade
  - \* Recruitment and Retention Program
  - \* Sustainability Program
    - Apparatus Replacement Fund
    - Equipment Replacement Fund
    - Facilities Improvement Fund
  - \* Training Facility
  - \* Laundry Facility

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**The Advantages of this  
Sales Tax Capture**

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- \* Allows debt-free operations
  - \* Shares financial responsibility
  - \* Improves Fire Response
  - \* Enhances Emergency Medical Services
  - \* Affords ISO improvements
  - \* Creates Recruiting and Retention advantages
  - \* Keeps revenue in our community
  - \* Sustains our efforts into the future

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### **For Additional Information**

- \* WLLVFD/EDS#2 Website:  
<https://wllvfdesd2.org>  
- Sales Tax Capture documents
- \* WLLVFD Facebook Page:  
<https://facebook.com/wllvfd>

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- \* Main Fire Station Location: 6614 FM 937
  - \* Contacts:  
Fire Chief Allen McWhirter (254-729-0165 ,  
[amacfire@hotmail.com](mailto:amacfire@hotmail.com));  
President of ESD#2 Board of Commissioners,  
Vernon Davis ([trmih2772@gmail.com](mailto:trmih2772@gmail.com));  
Barbara Hicks and Debbie Gerrard, Co-Chairs  
([bhicks@lmchospital.com](mailto:bhicks@lmchospital.com) and  
[dtlady@hotmail.com](mailto:dtlady@hotmail.com))

***Deciding the Future***

**Emergency Services Improvement Opportunity**

## QUESTIONS AND ANSWERS

### **Q: Who provides our fire and rescue protection and emergency medical response?**

**A:** Limestone County Emergency Services District No. 2 (ESD#2) is the local organization responsible for fire protection and emergency medical response as well as safe operations in this large district. The **ESD#2** partners with West Lake Limestone Volunteer Fire Department (**WLLVFD**) as the service provider.

### **Q: Where does our local ESD currently get its money and how much do they receive?**

**A:** The ESD#2 receives funds generated by a **property tax** of 4.0 cents per \$100. A home on the tax roll with a taxable value of \$100,000 currently pays \$40.00 a year – a little over \$3 a month. Last year, the county tax office provided revenues of approximately \$110,000.

### **Q: How much money will this sales tax capture provide?**

**A:** The ESD estimates this as **\$70,000**, being around \$20,000 from on-ground sales and about \$50,000 from online sales.

### **Q: Will my household be paying more taxes?**

**A:** If you rarely purchase nonfood items at the store, only occasionally get a BBQ dinner, and don't purchase a motorcycle or ATV locally, then you will remit **very little**, on-ground, local sales taxes.

The amount you will pay in online sales taxes **depends** on how much shopping you do on the internet.

Remember that a portion of increasing online sales taxes results from the **new optional uniform rate** (6.25%-state AND 1.75%-local) established by the legislature in 2019. That option is selected by remote sellers not buyers. Online businesses themselves collect and remit to this 8.0% **on all sales**. If local entities cannot request that local part, then the state keeps it.

### **Q: With this 2.0% increase, will we be paying 10.25% sales taxes at Walmart in Mexia'?**

**A: No**, the maximum sales tax is 8.25% throughout Texas. Walmart's local portion (2%) is designated to go to the city to pay for city services, to include the Mexia Fire Department.

Our intent is to **capture the local portion** of sales taxes collected within our district **to support our fire department**.

### **Q: Could this initiative reduce my homeowner insurance premiums?**

**A:** Many insurance companies use an independent rating organization (ISO) to establish an area's risk for fire damage. Overall, the lower the risk, the lower the premiums. The ESD#2 and WLLVFD have been **committed to lowering homeowner insurance premiums** for our residents. Additional revenues allow us to **continue improving our ISO rating**.

### **Q: What is the intent of this voter initiative?**

**A:** Primarily, the intent is to **improve and sustain emergency response** in ESD#2 by capturing the unassigned, local sales tax portion of revenue being collected by the state. Overall, the ESD and WLLVFD **need additional funds to meet their mission** of providing emergency services to the citizens in the district and safeguarding our neighbors in their growing communities.

Our volunteer first responders are dedicated, well qualified individuals. We want to give them the tools to respond to your needs. We want to keep everyone safe and healthy. We want to **keep this highly respected, well-functioning emergency services organization funded for future generations**.

## TOWN HALL MEETINGS

This year we will hold two Town Hall Meetings in the main fire station at 6614 FM 937. These will include a brief introduction and then an invitation for questions and comments. They will be on **March 6th and April 10th at 2:00 p.m.** These will be held in the large 3-bay open area and masks will be required. This will allow us to remain safe with social distancing protocols in place. If you prefer, we are "broadcasting" these Town Hall Meetings using Facebook Live ([facebook.com/wllvfd](https://facebook.com/wllvfd).)

We invite all interested parties to attend.

## BALLOT PROPOSITION

The proposition on the ballot shall: *"The adoption of a local sales and use tax in Limestone County Emergency Services District#2 at the rate of two percent."*

## ELECTION DAY: MAY 1, 2021

- Option-1: **Personal Appearance Voting**
- Where: Old Union Church of Christ, 6030 FM937, near the FM 3371 intersection.
- When: May 1, 2020
- Option-2: **Early Voting**
- When: Early voting by personal appearance:  
April 19-23 (M-F), 8 a.m. - 5 p.m. and  
April 26-28 (M-W), 7 a.m. - 7 p.m.
- Where: Groesbeck Civic Center, 106 E. Navasota St
- Option-3: **Ballot-by-Mail Voting**
- How: Applications for ballots must be received by "close of business" on April 19.
- Mail to: Jennifer Southard - Early Voting Clerk  
200 W. State St., Room G5  
Groesbeck, TX 76642

Please go to our website for Ballot-by-Mail application and instructions.

The WLLVFD-ESD#2 Web Address:  
<https://wllvfdesd2.org>

## TIMELY OPPORTUNITY: Capture Sales Tax Revenue for Emergency Services Improvement

The ESD commissioners considered ways to improve and sustain emergency services our neighbors enjoy. They elected to not seek an increase in property taxes in the district. Instead, we became aware of a timely opportunity and identified a viable solution created by the Texas legislature in the last session, expanding ESDs' abilities to capture unassigned sales tax revenue.

To address the question of capturing the local portion of sales tax revenues collected by the state, citizens in our district are called upon to vote in this special election on Saturday, **May 1, 2021**. These funds will be used to improve and sustain emergency services in the district for you and your neighbors.