

FILED FOR RECORD
AT 9:23 P M.

SEP 02 2026

RAINS COUNTY, TEXAS
BY: M. Ferguson

RAINS COUNTY EMERGENCY SERVICE DISTRICT NO. 1

TO BE HELD ON: Monday, September 14, 2026 at 6:30 p.m.

TO BE HELD AT: Emory VFD Station

The subject to be discussed /considered or upon which any formal action may be taken are as follows:

I. PRESENTATIONS

Public Hearing:

- ESD Proposed Tax Rate FY 2026-2027

II. ITEMS FOR DISCUSSION

- A. Discuss / take action regarding ESD Proposed Budget for 2026-2027

EXECUTIVE SESSION

During the course of the meeting covered by this notice, should the board determine that a closed or executive meeting or session of the Board be required, then such closed or executive meeting or session as authorized by Section 551.071 through 551.076 of the Texas Government Code shall be by the board at the date, hour, and place given in this notice or shortly thereafter.

Sections 551.071 - Consult with an Attorney; 551.072 - Real Property; 551.073 - Prospective Gifts; 551.075 - Conference with Employees; 551.076 - Security Devices.

DocuSigned by:

Ken Player

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Ken Player, President

9/1/2026

Date and Time

Note: Notice posted in compliance with the Texas Open Meetings Act, Chapter 551 of the Texas Government Code.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ 0.75861 per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.73427 per \$100
VOTER-APPROVAL TAX RATE	\$ 0.76575 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for RAINS COUNTY EMERGENCY SERVICES DISTRICT from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval tax rate is the highest tax rate that RAINS COUNTY EMERGENCY SERVICES DISTRICT may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that RAINS COUNTY EMERGENCY SERVICES DISTRICT is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD at 6:30 p.m. on September 14th at the Emory Volunteer Fire Station, 1205 W. Lennon Dr., Emory, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, RAINS COUNTY EMERGENCY SERVICES DISTRICT is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the board of RAINS COUNTY EMERGENCY SERVICES DISTRICT at their offices or by attending the public hearing mentioned above.

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

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 RAINS COUNTY EMERGENCY SERVICES DISTRICT last year to the taxes proposed to be imposed on the average residence homestead by RAINS COUNTY EMERGENCY SERVICES DISTRICT this year:

	2025 Actual Rate	2026 Proposed Rate	2026 No New Revenue Rate
Total Tax Rate (per \$100 of value)	0.75861	0.75861	0.73427
Median Homestead Taxable Value	\$187,294	\$192,990	\$192,990
Total on Average/Median Homestead	\$1,421	\$1,464	\$1,417

For assistance with tax calculations, please contact the tax assessor for RAINS COUNTY EMERGENCY SERVICES DISTRICT at (903) 473-2391 or rcadmail@rainscad.org, or visit www.rainscad.org.