

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.10 per \$100 valuation has been proposed by the governing body of Orange County Emergency Services District No. 2 ("OCESD2").

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.092992 per \$100
VOTER-APPROVAL TAX RATE	\$0.096458 per \$100
DE MINIMIS RATE	\$0.116988 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 OCESD2 from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that OCESD2 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for OCESD2 exceeds the voter-approval rate for OCESD2.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for OCESD2, the rate that will raise \$500,000, and the current debt rate for OCESD2.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that OCESD2 is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD on September 10, 2024, at 6:00 p.m. at Fire Station 2, 9540 FM105, Orange Texas.

OCESD2 may take action on the proposed tax rate on September 10, 2024, at 6:15 p.m., following the hearing to be held.

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 OCESD2 adopts the proposed tax rate, the qualified voters of OCESD2 may petition OCESD2 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 OCESD2 will be the voter-approval tax rate of OCESD2.

## YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR the proposal: Glen Childers and Scott Barnes.

AGAINST the proposal: None.

PRESENT and not voting: Carroll LeBlanc, President.

ABSENT: Wesley Arnold and Christopher Landry.

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 schedule public hearings of each entity that taxes your property.

The 86th 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 OCESD2 last year to the taxes proposed to be imposed on the average residence homestead by OCESD2 this year.

	<b>2023</b>	<b>2024</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.10	\$0.10	no change
<b>Average homestead taxable value</b>	\$230721.00	\$246870.00	increase of 6.99936%
<b>Tax on average homestead</b>	\$209.41	\$230.72	increase of \$21.31 or 10.1762%
<b>Total tax levy on all properties</b>	\$1929401	\$2101910	increase of \$172509 or 8.94107%

For assistance with tax calculations, please contact the tax assessor for Orange County at 409/882-7971 or [taxpc@co.orange.tx.us](mailto:taxpc@co.orange.tx.us), or visit [co.orange.tx.us/departments/TaxAssessor-Collector](https://co.orange.tx.us/departments/TaxAssessor-Collector) for more information.