

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	\$0.091827 per \$100
VOTER-APPROVAL TAX RATE	\$0.358861 per \$100
DE MINIMIS RATE	\$0.117976 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 OCESD2 from the same properties in both the 2022 tax year and the 2023 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 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD on August 28, 2023, at 6:00 p.m. at Fire Station 2, 9540 FM105, Orange Texas.

OCESD2 may take action on the proposed tax rate on August 28, 2023, 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: Christopher Landry and Wesley Arnold.

AGAINST the proposal: None.

PRESENT and not voting: Glen Childers, Vice President.

ABSENT: Carroll LeBlanc and Scott Barnes.

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.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.10	\$0.10	no change
Average homestead taxable value	\$209411.00	\$230721.00	increase of 10.1762%
Tax on average homestead	\$209.41	\$230.72	increase of \$21.31 or 10.1762%
Total tax levy on all properties	\$1754080	\$1929401	increase of \$175321 or 9.99504%

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