

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	\$0.087457 per \$100
VOTER-APPROVAL TAX RATE	\$0.091736 per \$100
DE MINIMIS RATE	\$0.106795 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 OCESD2 from the same properties in both the 2025 tax year and the 2026 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 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD on August 17, 2026, at 6:00 p.m. at Fire Station 2, 9540 FM105, Orange Texas.

OCESD2 may take action on the proposed tax rate on August 17, 2026, 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:

Property tax amount = (tax rate) x (taxable value of your property) / 100

FOR the proposal: Wesley Arnold, Glen Childers, Christopher Landry and Scott Barnes

AGAINST the proposal: None

PRESENT and not voting: Carroll LeBlanc, President

ABSENT: None

Visit [Texas.gov/PropertyTaxes](https://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 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.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.10	\$0.10	no change
Average homestead taxable value	\$256268	\$262150	increase of 2.26525%
Tax on average homestead	\$256.27	\$262.15	increase of \$5.88 or 2.29446%
Total tax levy on all properties	\$2415238	\$2753056	increase of \$337818 or 13.9869%

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 <https://www.co.orange.tx.us/departments/TaxAssessor-Collector> for more information.

