# Orange County Emergency Services District No. 2

## **Proposition Election Frequently Asked Questions (FAQ)**

The Board of Emergency Services Commissioners (the "Board") of Orange County Emergency Services District No. 2 (“OCESD 2”, or the "District") has called for a Sales and Use Tax proposition to be on the election ballot for Tuesday, November 4, 2025. If approved by voters, this proposition would authorize up to one and a half percent (1.5%) to be captured by the District in all areas not yet at the state maximum of 8.25%. If the proposition passes, the funds will be used to address the pressing needs of the District to meet the demands of taxpayers in the District.

To ensure residents and other constituents of the District have accurate information regarding the proposed authorization and the Board’s goals, answers to common questions are provided below. This page will be updated periodically to address additional questions and provide information prior to the election.

## What is Orange County ESD 2?

An Emergency Services District (ESD) is a grassroots government entity created by voters to fund fire protection, emergency medical first responder services, or both. More than 300 districts operate in Texas, with additional districts added at nearly every uniform election date. Orange County Emergency Services District No. 2 is the government entity that collects property tax to fund fire suppression and emergency medical first responder services for residents within the District’s boundaries and to neighboring mutual aid partners as needed. These taxes fund stations, apparatus, and equipment used by the fire department to provide fire protection and first responder services for the community.

The taxes are collected through an ad valorem tax, commonly known as property tax. Emergency Services Districts are capped by the Texas Constitution at $0.10/$100 valuation of taxable property; the 2025 tax rate was set at $0.10/$100. Often, this revenue source alone is insufficient to meet the emergency response needs of districts, prompting boards to seek additional funding.

## Why does the District need more funding?

Through sound fiscal management, the Board of Commissioners of OCESD 2 has maintained training, apparatus, and equipment to protect the community while building capital reserves for long-term expenditures. However, the District faces three major challenges requiring additional funding:

* Constructing a new station on FM 1442 to align response times to national standards
* Recruiting and retaining volunteers and additional per diem firefighters to meet growing demand due to population growth and dwindling volunteer availability
* Addressing structural repairs or modernization of Central Station (built 1980/81) and rising costs for apparatus maintenance and replacement

As the Board plans for the next 10 years of growth and emergency response, these long-term strategic goals address the District’s needs.

## What are the issues facing the District?

OCESD 2 has experienced significant growth and demand over the past decade, with call volumes increasing disproportionately. The District serves approximately 87 square miles and 15,000 residents. Central Station, built in 1980/81, requires repairs or modernization. The FM 1442 corridor has seen rapid residential growth, necessitating a third station to meet national response time standards. Additionally, apparatus maintenance and replacement costs have nearly doubled in the last 5–6 years, straining capital reserves.

## Why a Sales and Use Tax?

By levying a Sales and Use Tax, OCESD 2 would shift a portion of emergency services funding from property owners to anyone purchasing taxable goods and services in the District. The current property tax rate is $0.10/$100 valuation, and the District cannot exceed the state maximum of $0.10/$100. To avoid increasing the property tax burden, the Board has chosen to pursue a Sales and Use Tax. In Texas, the state captures 6.25% on every dollar spent, but local entities can capture up to 2%, with a state maximum of 8.25%. A 1.5% Sales and Use Tax would supplement funding, allowing contributions from those traveling through the District who benefit from emergency services.

## What Happens If the Sales Tax Proposition Fails?

Whether or not the sales tax measure passes, the OCESD 2 Board of Commissioners will continue to serve residents within the District boundaries. However, their ability to address growth requirements, staffing goals, and infrastructure needs would be limited, as outlined above.

## What Will the Ballot Look Like?

The November 4, 2025, ballot will ask residents to vote for or against a Local Sales and Use Tax for Orange County Emergency Services District No. 2. It will read as follows:

**Proposition:**
“The adoption of a local sales and use tax in ORANGE COUNTY EMERGENCY SERVICES DISTRICT NO. 2 at a rate not to exceed one and a half percent (1.5%) in any location in the District.”

Voters should look for this language to cast their vote regarding the Sales and Use Tax for OCESD 2. This proposition will be found at the end of the ballot.

## When, where, and how can I vote?

Voting schedules and locations for the November 4, 2025, election can be found at the official Orange County website: <https://www.orangecountytx.gov/156/Elections>

## I have more questions…

The goal is for residents to have all necessary information before voting. Residents with questions should contact the District via the OCESD 2 website: <https://ocesd2.org/>