

# **KERR COUNTY EMERGENCY SERVICES DISTRICT #2 (ESD #2) TAX IMPACT STATEMENT**

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

ESD#2 has proposed a budget for the District's 2025-2026 fiscal year. The District intends to adopt its budget on September 11, 2025.

- **2024 Value of Median-Valued Homestead Property in the ESD: \$260,302**
- **2024 Property Tax Bill for the Current Fiscal Year (\$0.0284): \$73.93**
- **2025 Value of Median-Valued Homestead Property in the ESD: \$297,752**
- **Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year if the ESD Adopts the Proposed Budget and Tax Rate (\$0.1000 per \$100 of value): \$297.75**
- **Estimated 2025 Property Tax Bill for the Upcoming Fiscal Year if the ESD Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate (\$0.0260) per \$100 of value): \$77.42**

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the Commissioners of the ESD will discuss at its meeting on September 11, 2025. The proposed budget and the proposed tax rate may each be amended by the Commissioners before their final adoption.