

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.09858 per \$100 valuation has been proposed by the governing body of Gregg County Emergency Services District No. 3.

PROPOSED TAX RATE	\$0.09858 per \$100
NO-NEW-REVENUE TAX RATE	\$0.09494 per \$100
VOTER-APPROVAL TAX RATE	\$0.09858 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Gregg County Emergency Services District No. 3 from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval tax rate is the highest tax rate that Gregg County Emergency Services District No. 3 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Gregg County Emergency Services District No. 3 is proposing to increase property taxes for the 2021 tax year.

A public hearing on the proposed tax rate will be held on September 16, 2021, at 6:30 p.m. at 436 Skinner Lane, Longview, Texas 75605.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Gregg County Emergency Services District No. 3 is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Board of Commissioners of Gregg County Emergency Services District No. 3 at their offices or by attending the public hearing mentioned above.

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

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

FOR the proposal: B.H. Jameson, J. Miles Darby, Tony Martin
 AGAINST the proposal:
 PRESENT and not voting:
 ABSENT: Barbara Berry, Joe Bob Joyce

The 86th Texas 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 Gregg County Emergency Services District No. 3 last year to the taxes proposed to be imposed on the average residence homestead by Gregg County Emergency Services District No. 3 this year:

	2020	2021	Change
Total tax rate (per \$100 of value)	\$0.09993	\$0.09858	Decrease of \$0.00135 per \$100, or 1.35%
Average homestead taxable Value	\$236,568	\$236,849	Increase of 0.12%
Tax on average homestead	\$236	\$233	Decrease of \$2.5, or 1.07%.
Total tax levy on all properties	\$855,389	\$896,593	Increase of \$41,204, or 4.82%

For assistance with tax calculation, please contact the tax assessor for Gregg County Emergency Services District No. 3 at 903.237.2552 or Kirk.Shields@co.gregg.tx.us or visit <https://www.co.gregg.tx.us/tax-assessor-collector> for more information.