

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$0.08473 per \$100
NO-NEW-REVENUE TAX RATE	\$0.08143 per \$100
VOTER-APPROVAL TAX RATE	\$0.08473 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 **Llano County Emergency Services District No. 2** from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval tax rate is the highest tax rate that Llano County Emergency Services District No. 2 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Llano County Emergency Services District No. 2 exceeds the voter-approval tax rate for Llano County Emergency Services District No. 2.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Llano County Emergency Services District No. 2, the rate that will raise \$500,000, and the current debt rate, if any, for Llano County Emergency Services District No. 2.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Llano County Emergency Services District No. 2 is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 21 at 6:15 P.M. at 2407 TX-261, BUCHANAN DAM, TEXAS 78609.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Llano County Emergency Services District No. 2 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 Llano County Emergency Services District No. 2 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: Tom Garrett, Ron O'Brien, Cherity Lambright, Carl Lieberwirth, Jeff Taylor

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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 scheduled public hearings of each entity that taxes your property.

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 Llano County Emergency Services District No. 2 last year to the taxes proposed to be imposed on the average residence homestead by Llano County Emergency Services District No. 2 this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.084000	\$0.084730	Increase of \$0.000730 per \$100 or 0.87%
Average homestead taxable value	\$332,829.00	\$354,015.00	Increase of 6.37%
Tax on average homestead	\$279.58	\$299.96	Increase of \$20.38, or 7.29%
Total tax levy on all properties	\$494,291.64	\$517,655.66	Increase of \$23,364.02, or 4.73%

For assistance with tax calculations, please contact the tax assessor for Llano County Emergency Services District No. 2 at 325-247-4165 or taxinfo@co.llano.tx.us, or visit <https://www.llanocounty.gov/page/County.Assessor.Collector> for more information.