

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.1000 per \$100 valuation has been proposed by the governing body of Montgomery County Emergency Service District No. 2.

PROPOSED TAX RATE	\$0.1000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.0959 per \$100
VOTER-APPROVAL TAX RATE	\$0.0996 per \$100
DE MINIMIS RATE	\$0.1041 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Montgomery County Emergency Service District No. 2 from the same properties in both the 2022 tax year and the 2023 tax year.

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

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Montgomery County Emergency Service District No. 2 is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 23, 2023 AT 5:30 PM AT Fire Station 51, 20590 Eva Street, Montgomery, TX 77356.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Montgomery County Emergency Service District No. 2 adopts the proposed tax rate, the Montgomery County Emergency Service District No. 2 is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the Montgomery County Emergency Service District No. 2 may not petition the Montgomery County Emergency Service District No. 2 to require an election to be held to determine whether to reduce the proposed tax rate.

YOUR TAXES OWED UNDER ANY OF THE 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: James Sibley Burt Green
Eric Gensheimer Mike Mason

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: Kim Parrish

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

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.0948	\$0.1000	increase of 0.0052, or 5.49%
Average homestead taxable value	\$382,048	\$338,248	decrease of -43,800, or -11.46%
Tax on average homestead	\$362.18	\$338.25	decrease of -23.93, or -6.61%
Total tax levy on all properties	\$6,211,321	\$6,531,488	increase of 320,167, or 5.15%

For assistance with tax calculations, please contact the tax assessor for Montgomery County Emergency Service District No. 2 at 936-538-8124 or tammy.mcrae@mctx.org, or visit www.mocotaxes.org for more information.