

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$.0654 per \$100 valuation has been proposed by the governing body of Medina County Emergency Service District #3.

PROPOSED TAX RATE                    \$.0654 per \$100  
NO-NEW-REVENUE TAX RATE \$.0386 per \$100  
VOTER-APPROVAL TAX RATE \$.0401 per \$100  
DE MINIMIS RATE                    \$.0654 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Medina County Emergency Service District #3 from the same properties in both the 2024 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Medina County Emergency Service District #3 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Medina County Emergency Service District #3 exceeds the voter-approval tax rate for Medina County Emergency Service District #3.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Medina County Emergency Service District #3, the rate that will raise \$500,000, and the current debt rate for Medina County Emergency Service District #3.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Medina County Emergency Service District #3 is proposing to increase property taxes for the 2024 tax year.

## **A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 09, 2023 at 4pm at 3006 Avenue G, Hondo, TX 78861.**

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Medina County Emergency Service District #3 adopts the proposed tax rate, the qualified voters of Medina County Emergency Service District #3 may petition Medina County Emergency Service District #3 to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of Medina County Emergency Service District #3 will be the voter-approval tax rate of Medina County Emergency Service District #3.

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: Jonathan Peterson, George Mayo, Rosa Mares

AGAINST the proposal: \_\_\_\_\_

PRESENT and not voting: Doug Self

ABSENT: Katelin Buescher

The 86th 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 Medina County Emergency Service District #3 last year to the taxes proposed to be imposed on the average residence homestead by Medina County Emergency Service District #3 this year.

	2023	2024	Change
<b>Total tax rate (per \$100 of value)</b>	.0402 per \$100	.0654 per \$100	Increase of .0252 per \$100, or 62.69%
<b>Average homestead taxable value</b>	\$175,561	\$191,439	Increase of 9.04%
<b>Tax on average homestead</b>	\$70.57	\$125.20/	Increase of \$54.63 or 77.41%
<b>Total tax levy on all properties</b>	\$689,340	\$1,228,576	Increase of \$539,236 or 78.22%

For assistance with tax calculations, please contact the tax assessor for Medina County Emergency Service District #3 at 830-570-8244 or [info@medinacountyesd3.org](mailto:info@medinacountyesd3.org), or visit <http://www.medinacountyesd3.org> for more information.