

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

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.

A tax rate of \$.0950 \_\_\_\_\_ per \$100 valuation has been proposed by the governing body of Medina County Emergency Service District #1

PROPOSED TAX RATE	\$.0950	per \$100
NO-NEW-REVENUE TAX RATE	\$.0785	per \$100
VOTER-APPROVAL TAX RATE	\$.0823	per \$100
DE MINIMIS RATE	\$.0972	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 Medina County ESD#1 \_\_\_\_\_ from the same properties in both

the 2022 \_\_\_\_\_ tax year and the 2023 \_\_\_\_\_ tax year.

The voter-approval tax rate is the highest tax rate that Medina County ESD#1 \_\_\_\_\_ may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Medina County ESD#1 \_\_\_\_\_ exceeds the voter-approval tax rate for Medina County ESD#1 \_\_\_\_\_.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Medina County ESD#1 \_\_\_\_\_, the rate that will raise \$500,000, and the current debt rate for Medina County ESD#1 \_\_\_\_\_.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Medina County ESD#1 \_\_\_\_\_ is proposing to increase property taxes for the 2023 \_\_\_\_\_ tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 23rd, 2023 \_\_\_\_\_ at 8366 FM 471 S., Castroville, TX 78009 at the County Pct. 2 Bldg Courtroom \_\_\_\_\_.

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 ESD#1 \_\_\_\_\_ adopts the proposed tax rate, the qualified voters of the Medina County ESD#1 \_\_\_\_\_ may petition the Medina County ESD#1 \_\_\_\_\_ 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 the Medina County ESD#1 \_\_\_\_\_ will be the voter-approval tax rate of the Medina County ESD#1 \_\_\_\_\_.

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: M.Dziuk, R. Hitzfelder, T. Beck, J.Ferren, T. Page

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 Medina County ESD#1 \_\_\_\_\_ last year to the taxes proposed to be imposed on the average residence homestead by Medina County ESD#1 \_\_\_\_\_ this year.

	2022	2023	Change
<b>Total tax rate (per \$100 of value)</b>	.0900	.0950	.056% Increase in Rate
<b>Average homestead taxable value</b>	\$289,012	\$322,405	11.5% increase
<b>Tax on average homestead</b>	\$260.11	\$306.28	Increase of 17.75%
<b>Total tax levy on all properties</b>	\$2,085,680	\$2,692,823	Increase of \$607,143.