

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies only 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	\$ _____	per \$100
NO-NEW-REVENUE TAX RATE	\$ _____	per \$100
VOTER-APPROVAL TAX RATE	\$ _____	per \$100
DE MINIMIS RATE	\$ _____	per \$100

The no-new-revenue tax rate is the tax rate for the _____ tax year that will raise the same amount of property tax revenue for _____ from the same properties in both the _____ tax year and the _____ tax year.

(current tax year)
(name of taxing unit)
(preceding tax year)
(current tax year)

The voter-approval rate is the highest tax rate that _____ may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for _____ exceeds the voter-approval rate for _____.

(name of taxing unit)
(name of taxing unit)
(name of taxing unit)

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

(name of taxing unit)
(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that _____ is proposing to increase property taxes for the _____ tax year.

(name of taxing unit)
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON _____ at _____.

(date and time)
(meeting place)

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 _____ adopts the proposed tax rate, the qualified voters of the _____ may petition the _____ 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 _____ will be the voter-approval tax rate of the _____.

(name of taxing unit)
(name of taxing unit)
(name of taxing unit)
(name of taxing unit)
(name of taxing unit)

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

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: _____

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

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 **Bastrop County Emergency Service District No. 1** last year to the taxes proposed to be imposed on the average residence homestead by **Bastrop County Emergency Service District No. 1** this year.

Value	2019	2020	Change
Total Tax Rate (per \$100 of value)	0.10/100	0.10/100	0%
Average homestead taxable value	\$ 198,063.00	\$ 209,795.00	5.9%
Tax on average homestead	\$ 198.06	\$ 209.80	5.9%
Total tax levy on all properties	\$ 2,602,634,091.00	\$ 2,957,995,329.00	13.65%

For assistance with tax calculations, please contact the tax assessor for Bastrop County Emergency Service District at 512 581-7161 or joyce.schanhals@co.bastrop.tx.us or visit our web site at: **bastropesd1.com** for more information.