

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of 0.050000 per \$100 valuation has been proposed by the governing body of Harris County Emergency Services District 50.

PROPOSED TAX RATE	\$0.050000 per \$100
NO-NEW REVENUE TAX RATE	\$0.045202 per \$100
VOTER-APPROVAL TAX RATE	\$0.048836 per \$100
DE MINIMIS RATE	\$0.052893 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Harris County Emergency Services District 50 from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that Harris County Emergency Services District 50 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Harris County Emergency Services District 50 exceeds the voter-approval tax rate for Harris County Emergency Services District 50.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Harris County Emergency Services District 50, the rate that will raise \$500,000, and the current debt rate for Harris County Emergency Services District 50.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Harris County Emergency Services District 50 is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on October 05, 2020 at 6:00 PM at Via telephone conference call. To participate by telephone conference call please dial +1 866-773-8424; Guest Code: 633101#.

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 Harris County Emergency Services District 50 adopts the proposed tax rate, the qualified voters of the Harris County Emergency Services District 50 may petition the Harris County Emergency Services District 50 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 Harris County Emergency Services District 50 will be the voter-approval tax rate of the Harris County Emergency Services District 50.

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

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

J.E. Owens
B. Biggers
M. Burr

B. Ballew
J. Brannon

AGAINST:

PRESENT and not voting:

ABSENT:

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 Harris County Emergency Services District 50 last year to the taxes proposed to be imposed on the average residence homestead by Harris County Emergency Services District 50 this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.050000	\$0.050000	<i>decrease of</i> \$0.000000 OR
Average homestead taxable value	\$112,626	\$123,715	<i>increase of</i> 9.84%
Tax on average homestead	\$56	\$62	<i>increase of</i> \$6 OR 9.85%
Total tax levy on all properties	\$2,805,366	\$3,257,527	<i>increase of</i> \$452,161 OR 16.12%

For assistance with tax calculations, please contact the tax assessor for Harris County Emergency Services District 50 at 713-274-8000 or tax.office.hctx.net, or visit www.hctx.net for more information.