

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §26.06(b-2).

## NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$ 0.089407 per \$100 valuation has been proposed by the governing body of EMERGENCY SERVICES DISTRICT #4 (ESD4).

PROPOSED TAX RATE	\$	<u>0.089407</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$	<u>0.0778383</u>	per \$100
VOTER-APPROVAL TAX RATE	\$	<u>0.0894076</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for EMERGENCY SERVICES DISTRICT #4 (ESD4) from the same properties in both the 2020 tax year and the 2021 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 EMERGENCY SERVICES DISTRICT #4 (ESD4) may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that ESD4 is proposing to increase property taxes for the 2021 tax year.

(name of taxing unit)  
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Tuesday, September 21, 2021 at 6 PM at Wills Point Fire Department, 121 S 4th Street, Wills Point, TX 75169.

(date and time)  
(meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, ESD4 is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Board of Commissioners of ESD4 at their offices or by attending the public hearing mentioned above.

(name of taxing unit)  
(name of office responsible for administering the election)  
(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: Scott Davenport, Jerry Hill, Ray Thomason, Teresa Byrd, and Greg Preston

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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 ESD4 last year  
(name of taxing unit)  
 to the taxes proposed to be imposed on the average residence homestead by ESD4 this year.  
(name of taxing unit)

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	2020 adopted tax rate  <b>0.091300</b>	2021 proposed tax rate  <b>0.089407</b>	(Increase/Decrease)  <b>-2.07%</b>
<b>Average homestead taxable value</b>	2020 average taxable value of residence homestead  <b>\$133,479</b>	2021 average taxable value of residence homestead  <b>\$143,292</b>	(Increase/Decrease)  <b>+7.35%</b>
<b>Tax on average homestead</b>	2020 amount of taxes on average taxable value of residence homestead  <b>\$121.87</b>	2021 amount of taxes on average taxable value of residence homestead  <b>\$128.11</b>	(Increase/Decrease)  <b>+5.12%</b>
<b>Total tax levy on all properties</b>	2020 levy  <b>\$530,602</b>	(2021 proposed rate x current total value)/100  <b>\$611,670</b>	(Increase/Decrease)  <b>+15.28%</b>

***(If the tax assessor for the taxing unit maintains an internet website)***

For assistance with tax calculations, please contact the tax assessor for EMERGENCY SERVICES DISTRICT #4 (ESD4)  
 at (903) 567-6171 or ADMIN@VZCAD.ORG, or visit WWW.VZCAD.ORG  
(telephone number) (email address) (name of taxing unit) (internet website address)  
 for more information.

***(If the tax assessor for the taxing unit does not maintain an internet website)***

For assistance with tax calculations, please contact the tax assessor for \_\_\_\_\_  
(name of taxing unit)  
 at \_\_\_\_\_ or \_\_\_\_\_  
(telephone number) (email address)