

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.086207 per \$100 valuation has been proposed by the governing body of Galveston County Emergency Services District No. 1.

PROPOSED TAX RATE	\$0.086207 per \$100
NO-NEW-REVENUE TAX RATE	\$0.078067 per \$100
VOTER-APPROVAL TAX RATE	\$0.081079 per \$100
DE MINIMIS RATE	\$0.102423 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 Galveston County Emergency Services District No. 1 from the same properties in both the 2020 tax year and the 2021 tax year. The voter-approval rate is the highest tax rate that Galveston County Emergency Services District No. 1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Galveston County Emergency Services District No. 1 exceeds the voter-approval rate for Galveston County Emergency Services District No. 1. The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Galveston County Emergency Services District No. 1, the rate that will raise \$500,000, and the current debt rate for Galveston County Emergency Services District No. 1.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Galveston County Emergency Services District No. 1 is proposing to increase property taxes for the 2021 tax year. A public hearing on the proposed tax rate will be held on August 23, 2021 at 6:00 pm at Santa Fe Fire & Rescue Station, 13112 Highway 6, Santa Fe, Texas 77510.

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 Galveston County Emergency Services District No. 1 adopts the proposed tax rate, the qualified voters of the Galveston County Emergency Services District No. 1 may petition the Galveston County Emergency Services District No. 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 Galveston County Emergency Services District No. 1 will be the voter-approval tax rate of the Galveston County Emergency Services District No. 1.

YOUR TAXES OWED UNDER ANY OF THE 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: Lance Williams Brandon Noto Keith Gray

AGAINST the proposal: Kevin O'Brien

ABSENT: Kyra Tabor

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

	2020	2021	Change
Total tax rate/\$100 of value	\$0.086207	\$0.086207	increase of 0.00 or 0.00%
Average homestead taxable value	\$204,293	\$224,595	increase of \$20,302 or 9.94%
Tax on average homestead	\$176.11	\$193.62	increase of \$17.51 or 9.94%
Total tax levy on all properties	\$1,586,032	\$1,789,616	increase of \$203,584 or 12.84%

For assistance with tax calculations, please contact the tax assessor for Galveston County Emergency Services District No. 1 at (409) 766-2260 or galcotax@co.galveston.tx.us, or visit www.galcotax.com/property-tax/truth-in-taxation for more information.