

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate and the de minimis rate exceeds the voter-approval rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(d).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a municipality with a population of less than 30,000 that also meets the definition of a special taxing unit.

A tax rate of \$ 0.093330 per \$100 valuation has been proposed by the governing body of DENTON COUNTY EMERGENCY SERVICES DISTRICT #1

PROPOSED TAX RATE	\$ <u>.093330</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.082073</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.093332</u>	per \$100
DE MINIMIS RATE	\$ <u>.096411</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval tax rate is the highest tax rate that DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 exceeds the voter-approval tax rate for DENTON COUNTY EMERGENCY SERVICES DISTRICT #1.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 the rate that will raise \$500,000, and the current debt rate for DENTON COUNTY EMERGENCY SERVICES DISTRICT #1.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 17, 2022 at 5:30PM at 511 GIBBONS RD ARGYLE, TX 76226.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 adopts the proposed tax rate, DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of the DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 may not petition the DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 to require an election to be held to determine whether to reduce the proposed tax rate.

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

Property tax amount = ( tax rate ) x ( 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: Jim Carter, Steve Harris, Cliff Travis, James Price, Jon Donahue  
AGAINST the proposal: NONE  
PRESENT and not voting: NONE  
ABSENT: NONE

Visit [Texas.gov/PropertyTaxes](http://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 DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 last year  
(name of taxing unit)  
 to the taxes proposed to be imposed on the average residence homestead by DENTON COUNTY EMERGENCY SERVICES DISTRICT #1 this year.  
(name of taxing unit)

	2021	2022	Change
<b>Total tax rate (per \$100 of value)</b>	2021 adopted tax rate 0.100000	2022 proposed tax rate 0.093330	decrease of -0.006670, or -6.67%
<b>Average homestead taxable value</b>	2021 average taxable value of residence homestead \$460,989	2022 average taxable value of residence homestead \$512,181	increase of 51,192, or 11.10%
<b>Tax on average homestead</b>	2021 amount of taxes on average taxable value of residence homestead \$460.99	2022 amount of taxes on average taxable value of residence homestead \$478.02	increase of 17.03, or 3.69%
<b>Total tax levy on all properties</b>	2021 levy \$4,566,803	(2022 proposed rate x current total value)/100 \$5,667,897,	increase of 1,101,094, or 24.11%

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

For assistance with tax calculations, please contact the tax assessor for DENTON COUNTY EMERGENCY SERVICES DISTRICT #1  
(name of taxing unit)  
 at 940-464-7102 or PROPERTY.TAX@DENTONCOUNTY.GOV, or visit TAX.DENTONCOUNTY.GOV  
(telephone number) (email address) (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 DENTON COUNTY EMERGENCY SERVICES DISTRICT #1  
(name of taxing unit)  
 at 940-349-3800 or PROPERTY.TAX@DENTONCOUNTY.GOV  
(telephone number) (email address).