

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.057207 per \$100 valuation has been proposed by the governing body of EMERGENCY SERVICES DISTRICT No. 4.

PROPOSED TAX RATE	\$0.057207 per \$100
NO-NEW-REVENUE TAX RATE	\$0.047848 per \$100
VOTER-APPROVAL TAX RATE	\$0.049617 per \$100
DE MINIMIS RATE	\$0.057207 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for EMERGENCY SERVICES DISTRICT No. 4 from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval tax rate is the highest tax rate that EMERGENCY SERVICES DISTRICT No. 4 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for EMERGENCY SERVICES DISTRICT No. 4 exceeds the voter-approval tax rate for EMERGENCY SERVICES DISTRICT No. 4.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for EMERGENCY SERVICES DISTRICT No. 4 the rate that will raise \$500,000, and the current debt rate for EMERGENCY SERVICES DISTRICT No. 4.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that EMERGENCY SERVICES DISTRICT No. 4 is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 26, 2024, at 7:00 P.M. at 28036 Old Boerne Stage Road, Boerne, Texas, 78006.

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 EMERGENCY SERVICES DISTRICT No. 4 adopts the proposed tax rate, the qualified voters of the EMERGENCY SERVICES DISTRICT No. 4 may petition the EMERGENCY SERVICES DISTRICT No. 4 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 EMERGENCY SERVICES DISTRICT No. 4 will be the voter-approval tax rate of the EMERGENCY SERVICES DISTRICT No. 4.

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

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

FOR the proposal: Ron Haygood, Arthur Rasmussen, Ken Lopez-Maddox, Stephen Surratt, John Huber

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

Visit [Texas.gov/Taxes](https://www.texas.gov/Taxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about 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 EMERGENCY SERVICES DISTRICT No. 4 last year to the taxes proposed to be imposed on the average residence homestead by the EMERGENCY SERVICES DISTRICT No. 4 this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.049895	\$0.057207	Increase of \$0.007312 per \$100
Average homestead taxable value	\$507,460	\$550,556	Increase of 8.49%
Tax on average homestead	\$253.20	\$314.96	Increase of \$61.76
Total tax levy on all properties	\$2,477,964	\$3,086,484	Increase of \$608,520

For assistance with tax calculations, please contact the tax assessor for EMERGENCY SERVICES DISTRICT No. 4 at 210-335-6600 or taxoffice@bexar.org, or visit home.bexar.org/tax for more information.