

RUSK COUNTY EMERGENCY SERVICES DISTRICT NO. 1
MINUTES OF SPECIAL CALLED MEETING
August 4, 2026

The Rusk County Emergency Services District No. 1 Board of Commissioners met in a special called meeting on August 4, 2026.

1. Call to Order

Board President David Burks called the meeting to order at 5:39 p.m.

Paul Patterson of the Reklaw Volunteer Fire Department delivered the invocation and led the Pledge of Allegiance.

Board Members Present

- David Burks, President
- Wayne Griffith, Vice President
- Gloria Dooley I Secretary-Treasurer
- James Dukes, Assistant Treasurer
- Curt Collins, Commissioner

A quorum was present.

2. Public Comments and Announcements

President Burks requested public comments and announcements. No public comments or announcements were presented.

3. Consider and Take Action Regarding the 2026 Tax Rate

The Board discussed and considered matters related to the District's 2026 property tax rate, including establishing a proposed tax rate, scheduling a public hearing, authorizing publication of the required notice, and posting the required notices on the District's website.

A. Establish Proposed Tax Rate by Record Vote

President Burks reviewed the calculated 2026 tax rates provided to the Board:

- No-New-Revenue Tax Rate: \$0.077927 per \$100 of taxable valuation
- Voter-Approval Tax Rate: \$0.088501 per \$100 of taxable valuation
- De Minimis Rate: approximately \$0.092539 per \$100 of taxable valuation
- Maximum Rate Without a Mandatory Election: approximately \$0.092539 per \$100 of taxable valuation

The District's current tax rate is \$0.076280 per \$100 of taxable valuation.

The Board discussed the modest increase in the calculated no-new-revenue tax rate and public concerns regarding property tax collections following the District's receipt of additional sales-tax revenue. The Board also discussed:

- The District's plans to hire administrative and operational personnel.
- Future construction of fire stations and implementation of paid staffing.
- Increasing costs for fire apparatus, equipment, personnel, and emergency services.
- Continued population and industrial growth within Rusk County.
- The potential impact of future legislative limits on local-government revenue.
- The difficulty of reducing revenue while continuing to expand emergency services.

President Burks advised that the tax-rate calculations had been reviewed by Carlton Law Firm and compared with calculations received from Rusk County. Minor differences existed between the calculations, but the differences did not materially affect the proposed rate.

President Burks also advised that changes in state law required the Board to establish a proposed tax rate by August 4, 2026.

Motion: Gloria Dooley moved that the Board establish a proposed 2026 tax rate equal to the no-new-revenue tax rate of \$0.077927 per \$100 of taxable valuation.

Second: James Dukes seconded the motion.

Record Vote

Board Member	Vote
David Burks	Aye
Wayne Griffith	Aye
Gloria Dooley	Aye
James Dukes	Aye
Curt Collins	Aye

There were no votes in opposition.

Motion carried unanimously.

B. Schedule Public Hearing

President Burks announced that the public hearing regarding the proposed 2026 tax rate would be conducted during the Board's regular meeting scheduled for August 20, 2026.

The Board will consider adoption of the District's 2027 budget before considering final adoption of the 2026 tax rate.

C. Authorize Publication of Notice of Public Hearing

Treasurer Gloria Dooley explained that the District is required to publish the state-prescribed notice concerning the proposed tax rate. Although the Board selected the no-new-revenue tax rate, the District is expected to collect additional revenue due to changes in taxable property values and new property added to the tax roll.

The required notice must be published in the Henderson News at least seven days before the August 20, 2026 public hearing.

Motion: Wayne Griffith moved to authorize the expense and publication of the required notice of public hearing on the proposed tax increase in the Henderson News.

Second: James Dukes seconded the motion.

The motion carried unanimously.

D. Approve Posting of Required Notices on District Website

The Board considered the posting of the following notices on the homepage of the District's official website:

DI. Notice About the 2026 Tax Rates.

DII. Notice of Public Hearing on Tax Increase.

Motion: Curt Collins moved to acknowledge and approve posting the required 2026 tax-rate notices and public-hearing notice on the homepage of the District's website.

Second: Wayne Griffith seconded the motion.

The motion carried unanimously.

4. Adjournment

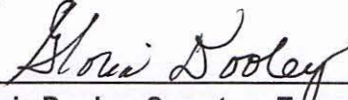
There being no further business, Curt Collins moved to adjourn the meeting.

James Dukes seconded the motion.

The motion carried unanimously, and the meeting adjourned at 6:14 p.m.

Approved by the Board on _____, 2026.

David Burks, Board President



Gloria Dooley, Secretary-Treasurer