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 RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	$ 0.077500	per $100
NO-NEW-REVENUE TAX RATE	$ 0.076280	per $100
VOTER-APPROVAL TAX RATE	$ 0.084493	per $100

The no-new-revenue tax rate is the tax rate for the 2025 (current tax year) tax year that will raise the same amount of property tax revenue for Rusk County Emergency Services District #1 (name of taxing unit) from the same properties in both the 2024 (preceding tax year) tax year and the 2025 (current tax year) tax year.

The voter-approval tax rate is the highest tax rate that Rusk County Emergency Services District #1 (name of taxing unit) may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Rusk County Emergency Services District #1 (name of taxing unit) is proposing to increase property taxes for the 2025 (current tax year) tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 21, 2025 at 7 PM (date and time)

at 1515 Whippoorwill Avenue, Henderson, Texas 75652 (meeting place).

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Rusk County Emergency Services District #1 (name of taxing unit) 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 (name of governing body) of Rusk County Emergency Services District #1 (name of taxing unit) at their offices or by attending the public hearing mentioned above.

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: _____

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

Visit 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 Rusk County Emergency Services District #1 *(name of taxing unit)* last year to the taxes proposed to the be imposed on the average residence homestead by Rusk County Emergency Services District #1 *(name of taxing unit)* this year.

	2024	2025	Change
Total tax rate (per $100 of value)	2024 adopted tax rate	2025 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per $100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value	2024 average taxable value of residence homestead	2025 average taxable value of residence homestead	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
Tax on average homestead	2024 amount of taxes on average taxable value of residence homestead	2025 amount of taxes on average taxable value of residence homestead	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2024 levy	(2025 proposed rate x current total value)/100	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%