

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of .096503 per \$100 valuation has been proposed by the governing body of EMERGENCY SERVICE DISTRICT 7.

PROPOSED TAX RATE	\$0.096503 per \$100
NO-NEW REVENUE TAX RATE	\$0.097028 per \$100
VOTER-APPROVAL TAX RATE	\$0.086460 per \$100
DE MINIMIS RATE	\$0.096503 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for EMERGENCY SERVICE DISTRICT 7 from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that EMERGENCY SERVICE DISTRICT 7 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for EMERGENCY SERVICE DISTRICT 7 exceeds the voter-approval tax rate for EMERGENCY SERVICE DISTRICT 7

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for EMERGENCY SERVICE DISTRICT 7, the rate that will raise \$500,000, and the current debt rate for EMERGENCY SERVICE DISTRICT 7

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that EMERGENCY SERVICE DISTRICT 7 is not proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on Friday, August 21, 2020 at 9:05 am via the online video conference program, Zoom. The meeting can be accessed using the following personal meeting ID: zoom.d7fr.org

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 SERVICE DISTRICT 7 adopts the proposed tax rate, the qualified voters of the EMERGENCY SERVICE DISTRICT 7 may petition the EMERGENCY SERVICE DISTRICT 7 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 SERVICE DISTRICT 7 will be the voter-approval tax rate of the EMERGENCY SERVICE DISTRICT 7.

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

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

The members of the governing body voted on the proposed tax increase as follows:

FOR: Cindy Colston, Rick Johnson, William Davidson, and Lonnie Stockton

AGAINST: None

PRESENT and not voting: None

ABSENT: Gary Schott

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 SERVICE DISTRICT 7 last year to the taxes proposed to be imposed on the average residence homestead by EMERGENCY SERVICE DISTRICT 7 this year:

	2019	2020	Change	
Total Tax Rate (per \$100 of value)	\$0.100000	\$0.096503	<i>decrease of</i>	-\$0.003497 OR
Average homestead taxable value	\$250,041	\$260,506	<i>increase of</i>	4.18%
Tax on average homestead	\$250	\$251	<i>increase of</i>	\$1 OR 0.54%
Total tax levy on all properties	\$3,532,970	\$3,721,385	<i>increase of</i>	\$188,416 OR 5.33%

For assistance with tax calculations, please contact:

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