

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.086134 per \$100 valuation has been proposed by the governing body of **HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100**.

PROPOSED TAX RATE	\$0.086134 per \$100
NO-NEW-REVENUE TAX RATE	\$0.081569 per \$100
VOTER-APPROVAL TAX RATE	\$0.084761 per \$100
DE MINIMIS RATE	\$0.086134 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 Harris-Fort Bend Emergency Services District No. 100 from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval rate is the highest tax rate that Harris-Fort Bend Emergency Services District No. 100 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Harris-Fort Bend Emergency Services District No. 100 exceeds the voter-approval rate for Harris-Fort Bend Emergency Services District No. 100.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Harris-Fort Bend Emergency Services District No. 100, the rate that will raise \$500,000, and the current debt rate for Harris-Fort Bend Emergency Services District No. 100.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Harris-Fort Bend Emergency Services District No. 100 is proposing to increase property taxes for the 2024 tax year.

**A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 22, 2024, AT 6:00 PM AT 16500 BELLAIRE BLVD., HOUSTON, TX 77083.**

**HARRIS-FORT BEND COUNTY EMERGENCY SERVICES DISTRICT NO. 100 SHALL TAKE ACTION ON THE PROPOSED TAX RATE ON AUGUST 22, 2024, AT 6:00 P.M., FOLLOWING THE HEARING TO BE HELD.**

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 Harris-Fort Bend Emergency Services District No. 100 adopts the proposed tax rate, the Harris-Fort Bend Emergency Services District No. 100 is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the Harris-Fort Bend Emergency Services District No. 100 may not petition the Harris-Fort Bend Emergency Services District No. 100 to require an election to be held to determine whether to reduce the proposed tax rate.

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

Property tax amount= (tax rate) x (taxable value of your property)/100

The members of the governing body voted on the proposal to consider the tax increase as follows:

**FOR** the proposal:           **Dale Terry**  
  **Mary Blondell**  
  **Steve Fowler**  
  **Kenneth Arrington**

**AGAINST** the proposal:   **None**

**PRESENT** and not voting: **None**

**ABSENT:**                       **Jeff Jernberg**

Visit [Texas.gov/PropertyTaxes](https://www.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 Harris-Fort Bend Emergency Services District No. 100 last year to the taxes proposed to be imposed on the average residence homestead by Harris-Fort Bend Emergency Services District No. 100 this year.

	<b>2023</b>	<b>2024</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.085336	\$0.086134	Increase of 0.000798 per \$100, or 0.94%
<b>Average homestead taxable value</b>	\$149,826	\$164,967	Increase of 10.11%
<b>Tax on average homestead</b>	\$127.86	\$142.09	Increase of 14.23, or 11.13%
<b>Total tax levy on all properties</b>	\$9,553,541	\$10,157,924	Increase of 604,383, or 6.33%

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For assistance with tax calculations, please contact Coveler & Peeler, District Counsel for Harris-Fort Bend Emergency Services District No. 100 at 713-984-8222 or [adkins@coveler.com](mailto:adkins@coveler.com), or visit [www.esd100.org](http://www.esd100.org) for more information.