

**HARRIS-FORT BEND EMERGENCY SERVICES DISTRICT NO. 100  
IMPORTANT NOTICE**

Many residents recently received a notice from the Fort Bend Central Appraisal District regarding changes to exemptions previously associated with Harris-Fort Bend Emergency Services District No. 100 (“ESD 100” or the “District”). The most important thing to understand is this:

**YOU HAVE NOT LOST ALL OF YOUR PROPERTY TAX EXEMPTIONS.**

The recent change applies only to the exemptions previously granted by ESD 100. Exemptions provided by school districts, counties, the State of Texas, or other taxing entities generally remain unchanged. Because every property is different, homeowners should review their appraisal records or contact the appropriate county appraisal district regarding exemptions applicable to their specific property.

**About ESD 100**

ESD 100 is the local governmental entity responsible for funding and providing emergency services within the District. The District supports:

- Fire suppression and rescue services;
- Emergency medical services (EMS); and
- Emergency dispatch services that coordinate responses to 9-1-1 calls and other emergencies.

These services are funded primarily through property tax revenues and sales tax revenues authorized by law.

**What Changed?**

On April 3, 2026, the Board of Commissioners approved changes to certain exemptions previously offered by the District. For tax year 2026:

- The District’s 20% Homestead Exemption was eliminated;
- The District’s \$100,000 Over-65 Exemption was eliminated; and
- The District’s \$100,000 Disability Exemption remains in effect for qualifying property owners.

*The District’s tax rate was not increased and remains \$0.10 per \$100 of taxable value.*

**Why Were the Exemptions Eliminated?**

For many years, the District relied upon a combination of property tax revenue and sales tax revenue to fund emergency services. Recently, the State determined that sales tax revenues had been incorrectly allocated among various taxing jurisdictions. As a result, ESD 100 received approximately \$30 million in sales tax revenue that the State has required the District to repay. The District did not control the allocation of those revenues and relied upon the distributions provided by the State when budgeting and providing emergency services.

After evaluating available options, the Board determined that eliminating the District's Homestead and Over-65 Exemptions was necessary to help address this repayment obligation while continuing to provide the fire, EMS, and emergency dispatch services relied upon by residents every day.

### **What Does This Mean for Property Owners?**

The District's tax rate has not changed. However, because the District's Homestead and Over-65 Exemptions were eliminated, some property owners will pay a larger share of taxes attributable to ESD 100 than they paid previously. The actual impact depends on a property's appraised value.

### **Example 1: Homestead Exemption**

A home appraised at \$300,000 previously receiving the District's 20% Homestead Exemption would have been taxed by ESD 100 on a value of \$240,000. Without that exemption, the same property would be taxed on the full \$300,000 value. At the District's tax rate, the difference would be approximately \$60 per year (about \$5 per month) for emergency services.

### **Example 2: Over-65 Exemption**

A qualifying Over-65 homeowner with a \$300,000 appraised home previously benefited from the \$100,000 exemption (taxed on \$200,000). Without it, they are now taxed on the full \$300,000, an increase of approximately \$100 per year (about \$8.33 per month) for emergency services.

*Actual tax impacts will vary based on property value and applicable exemptions from all taxing entities.*

## **FREQUENTLY ASKED QUESTIONS**

### **Q: Why did I receive a letter showing my exemption amount as \$0?**

**A:** The appraisal district recently mailed notices to property owners after ESD 100 adopted changes to its exemptions for tax year 2026. Many homeowners interpreted the notice to mean they had lost all exemptions associated with their property, but that is not the case.

### **Q: Did ESD 100 increase my tax rate?**

**A:** No. The District's tax rate remains \$0.10 per \$100 of taxable value. The change results from the elimination of the District's Homestead and Over-65 Exemptions, not from an increase in the tax rate.

### **Q: Did I lose my homestead exemption?**

**A:** Generally, no. The District only eliminated exemptions previously granted by ESD 100. If your property qualifies for homestead exemptions provided by a school district, county, the State of Texas, or another taxing entity, those exemptions generally remain in effect.

### **Q: Did I lose my Over-65 exemption?**

**A:** ESD 100's Over-65 Exemption was eliminated for tax year 2026. However, other Over-65 exemptions provided by other taxing entities may still apply to your property.

**Q: What about disability exemptions?**

**A:** The District's \$100,000 Disability Exemption remains in effect for qualifying property owners who otherwise meet the eligibility requirements established by law.

**Q: When will these changes appear on my tax bill?**

**A:** The changes apply to tax year 2026. You will see the impact on the tax statements issued later this year by the county tax assessor-collector. The recent appraisal notice is not a tax bill.

**Q: How much will my taxes increase?**

**A:** The amount varies depending on your home's appraised value and the exemptions that apply to your property. The District's tax rate did not increase. The change results solely from the elimination of the District's Homestead and Over-65 Exemptions.

**Q: Why was this change made?**

**A:** The Board determined that the exemptions could no longer be maintained after the State required repayment of approximately \$30 million in sales tax revenue that had previously been distributed to the District. The Board concluded that eliminating the exemptions was necessary to preserve essential fire, EMS, and emergency dispatch services while addressing the repayment obligation. The Board remains committed to evaluating the District's financial condition and will continue to review exemption policies as circumstances permit. The Board hopes that future financial conditions may allow the District to consider additional exemptions.

**Q: Can ESD 100 change my property value?**

**A:** No. Property values are determined by the county appraisal district, not by ESD 100.

**Q: Can I protest my property value?**

**A:** Yes. Questions regarding appraised values or appraisal protests should be directed to the appropriate county appraisal district.

**Q: Will I receive a new appraisal notice?**

**A:** Questions regarding appraisal notices should be directed to the Fort Bend Central Appraisal District or the applicable county appraisal district. ESD 100 does not issue appraisal notices.

**Q: Can I protest and get the exemptions reinstated?**

**A:** The appraisal protest process cannot be used to change exemptions adopted by the District for the current tax year. Residents are encouraged to attend Board meetings and provide comments regarding future exemption and tax-rate decisions. Meeting dates, agendas, and notices are available on the District's website.

Questions? Questions regarding appraisal values, exemptions applicable to your specific property, appraisal notices, or appraisal protests should be directed to the appropriate county appraisal district.

Questions regarding ESD 100's tax rate or exemption changes may be directed to Harris-Fort Bend Emergency Services District No. 100 through the contact information provided on the District's website.

The District appreciates the patience, understanding, and continued support of the residents it serves and remains committed to providing high-quality fire protection, emergency medical services, and emergency dispatch services to the community.