

Notice of Public Hearing on Tax Increase

A tax rate of \$ 0.10 per \$100 valuation has been proposed by the governing body of **Fort Bend County Emergency Services District No. 2**.

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.096363 per \$100
VOTER-APPROVAL TAX RATE	\$0.100429 per \$100
DE MINIMIS RATE	\$0.103888 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 **Fort Bend County Emergency Services District No. 2** from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that **Fort Bend County Emergency Services District No. 2** 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 **Fort Bend County Emergency Services District No. 2** is proposing to increase property taxes for the 2020 tax year.

A **PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON** August 19, 2020 at 6:00 p.m., at 26950 Cinco Ranch Blvd., Katy, Texas 77494.

Fort Bend County Emergency Services District No. 2 may take action on the proposed tax rate on August 26, 2020 at 6:00 p.m., at 26950 Cinco Ranch Blvd., Katy, Texas 77494.

PLEASE BE ADVISED THAT THE HEARING AND ADOPTION MEETING MAY BE CONDUCTED VIA CONFERENCE CALL DUE TO COVID 19 MEETING RESTRICTIONS. PLEASE REVIEW THE MEETING NOTICE POSTED ON THE DISTRICT'S WEBSITE 72 HOURS BEFORE THE HEARING TO DETERMINE IF THE HEARING AND ADOPTION MEETING WILL BE HELD IN PERSON OR VIA CONFERENCE CALL.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, **Fort Bend County Emergency Services District No. 2** 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** of **Fort Bend County Emergency Services District No. 2** 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

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

FOR: **Tom Raia, Marti Thorne and Robert Miller**
 AGAINST: **None**
 PRESENT AND NOT VOTING: **None**
 ABSENT: **Jack Hazel**

The 86th 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 **Fort Bend County Emergency Services District No. 2** last year to the taxes proposed to be imposed on the average residence homestead by **Fort Bend County Emergency Services District No. 2** this year.

	2019	2020	Change
Total tax rate (per \$100 of value)	\$0.100000	\$0.100000	decrease of \$0.000000 OR
Average homestead taxable value	\$373,628	\$379,912	increase of 1.682%
Tax on average homestead	\$373.63	\$379.91	increase of \$6.28 OR 1.682%
Total tax levy on all properties	\$6,965,953	\$7,292,973	increase of \$327,020 OR 4.69%

For assistance with tax calculations, please contact the District Counsel for **Fort Bend County Emergency Services District No. 2** at (713) 984-8222 or pierce@coveler.com or visit www.fbcasd2.org for more information.

NOTICE ABOUT 2020 TAX RATES

Property Tax Rates in Fort Bend County ESD 2

This notice concerns the 2020 property tax rates for Fort Bend County ESD 2. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.096363/100

This year's voter-approval tax rate: \$0.100429/100

To see the full calculations, please visit www.fortbendcountytx.gov/taxrates for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund	5,500,000
Capital Replacement Reserve Fund	7,700,000
Capital Improvement Fund	1,700,000

Current Year Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Total required for 2020 debt service				0
- Amount (if any) paid from funds listed in unencumbered funds				0
- Amount (if any) paid from other resources				0
- Excess collections last year				0
= Total to be paid from taxes in 2020				0
collect only 100.00% of its taxes in 2020				0
=Total debt levy				0

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Carrie Surratt, Fort Bend County Tax Assessor-Collector on August 06, 2020.