

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

*This notice only applies only 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.*

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

PROPOSED TAX RATE	\$ 0.10 _____ per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.0906 _____ per \$100
VOTER-APPROVAL TAX RATE	\$ 0.0881 _____ per \$100
DE MINIMIS RATE	\$ 0.1282 _____ per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for Blanco County Emergency Services District (ESD) No. 2 from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that Blanco County ESD No. 2 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Blanco County ESD No. 2 exceeds the voter-approval rate for Blanco County ESD No. 2.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Blanco County ESD No. 2, the rate that will raise \$500,000, and the current debt rate for Blanco County ESD No. 2.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Blanco County ESD No.2 is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON **Monday, August 23, 2021; 3:00 PM**

**at Blanco County ESD No.2 Meeting Room, 431 Blanco Ave., Blanco, TX 78606.**

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 Blanco County ESD No. 2 adopts the proposed tax rate, the qualified voters of the Blanco County ESD No. 2 may petition the Blanco County ESD No. 2 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 Blanco County ESD No. 2 will be the voter-approval tax rate of the Blanco County ESD No. 2.

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

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

FOR the proposal: Ann Hall, Todd Rogers, Steve Scheffe, Lynne McKirdy, Carl Struck

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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 Blanco County ESD No. 2 last year to the taxes proposed to be imposed on the average residence homestead by Blanco County ESD No. 2 this year.

	2020	2021	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.10 rate	\$0.10 rate	Increase of \$0.00 per \$100, or 0%
<b>Average homestead taxable value</b>	\$258,601	\$ 280,576	Increase of \$21,975 or 8.5%
<b>Tax on average homestead</b>	\$259	\$281	Increase of \$22 or 8.5%
<b>Total tax levy on all properties</b>	\$1,021,586	\$1,174,438	Increase of \$152,852 or 15%

For assistance with tax calculations, please contact the tax assessor for Blanco County ESD No. 2 at 830 868-4013, or [candice.fry@blanccad.com](mailto:candice.fry@blanccad.com), or visit [www.blanccad.com](http://www.blanccad.com) for more information.

**Note:** Pursuant to new Texas Property Tax Code “Truth-in-taxation” requirements added by Senate Bill 2 in 2019, The Blanco County Appraisal District (BCAD) must mail out postcards on August 7, 2021, or as soon as practicable, with information about taxes on your property. All property owners of Blanco County ESD No. 2 should be receiving one. The taxing entity’s public hearing must be 5 days after the postcards are mailed. We have scheduled this second public hearing due to the vendor failing to mail the postcards by August 7<sup>th</sup> as promised. Go to: <https://blanco.truthintaxation.com/> to see tax information about your property.