

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 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 (ESD) No. 2

| | | |
|-------------------------|--------------------|-----------|
| PROPOSED TAX RATE | \$ <u>0.10</u> | per \$100 |
| NO-NEW-REVENUE TAX RATE | \$ <u>0.086484</u> | per \$100 |
| VOTER-APPROVAL TAX RATE | \$ <u>0.088664</u> | per \$100 |
| DE MINIMIS RATE | \$ <u>0.112458</u> | per \$100 |

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Blanco County Emergency Services District No. 2 from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax 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 tax 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 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 15, 2023 at 2:00 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:

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Ann Hall, Matt Herden, Lynne McKirdy, Craig Richardson, Carl Struck
AGAINST the proposal: None
PRESENT and not voting: None
ABSENT: None

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 Blanco County ESD No. 2 last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by Blanco County ESD No. 2 this year.
(name of taxing unit)

| | 2022 | 2023 | Change |
|--|-------------|-------------|---------------------------------|
| Total tax rate (per \$100 of value) | \$0.10 | \$0.10 | No Change |
| Average homestead taxable value | \$315,308 | \$362,755 | Increase of \$47,447 or 15.05% |
| Tax on average homestead | \$315 | \$363 | Increase of \$48 or 15.24% |
| Total tax levy on all properties | \$1,486,194 | \$1,880,456 | Increase of \$394,262 or 26.53% |

For assistance with tax calculations, please contact the tax assessor for Blanco County ESD No. 2 at 830-868-4013 or info@blancocad.com, or visit www.blancocad.com for more information.