

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of .06 per \$100 valuation has been proposed by the governing body of Johnson County Emergency Service District 1.

PROPOSED TAX RATE	\$0.060000 per \$100
NO-NEW REVENUE TAX RATE	\$0.059980 per \$100
VOTER-APPROVAL TAX RATE	\$0.064929 per \$100
DE MINIMIS RATE	\$0.066605 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 Johnson County Emergency Service District 1 from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that Johnson County Emergency Service District 1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Johnson County Emergency Service District 1 exceeds the voter-approval tax rate for Johnson County Emergency Service District 1.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Johnson County Emergency Service District 1, the rate that will raise \$500,000, and the current debt rate for Johnson County Emergency Service District 1.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Johnson County Emergency Service District 1 is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 17, 2020 at 7:00 PM at the Johnson County Emergency Services District No. 1 Training Center R.C. McFall Complex Board Room 2451 Service Drive Cleburne TX .

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Johnson County Emergency Service District 1 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 Johnson County Emergency Service District 1 at their offices or by attending the public meeting mentioned above.

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

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

Gerald Miller
Wes Shipley

Darren Yancy
Jon Puryear

AGAINST:

None

PRESENT and not voting:

None

ABSENT:

Rick Cumins

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 Johnson County Emergency Service District 1 last year to the taxes proposed to be imposed on the average residence homestead by Johnson County Emergency Service District 1 this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	\$0.060000	\$0.060000	<i>decrease of</i> \$0.000000 OR 0.00%
Average homestead taxable value	\$133,939	\$147,748	<i>increase of</i> \$13,809 OR 10.31%
Tax on average homestead	\$80	\$89	<i>increase of</i> \$9 OR 11.25%
Total tax levy on all properties	\$4,484,075	\$4,625,878	<i>increase of</i> \$141,803 OR 3.16%

For assistance with tax calculations, please contact the tax assessor for Johnson County Emergency Service District 1 at 817-558-0122 or jcto@johnsoncountytexas.org, or visit www.johnsoncountytaxoffice.org for more information.