

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.060000 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 | \$0.055563 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.060232 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 Johnson County Emergency Service District #1 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 Johnson County Emergency Service District #1 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 Johnson County Emergency Service District #1 is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 23, 2021 AT 7:00 pm AT the Johnson County Emergency Services District No. 1 Training Center R.C. McFall Complex, 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 Fire Commission of Johnson County Emergency Service District #1 at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE 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: | Gerald Miller | Rick Cumins |
| | Wes Shipley | Jon Puryear |
| | Phil Williams | |

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

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.

| | 2020 | 2021 | Change |
|--|------|------|--------|
|--|------|------|--------|

| | | | |
|--|-------------|-------------|--------------------------------|
| Total tax rate (per \$100 of value) | \$0.060000 | \$0.060000 | increase of 0.000000, or 0.00% |
| Average homestead taxable value | \$147,467 | \$171,790 | increase of 24,323, or 16.49% |
| Tax on average homestead | \$88.48 | \$103.07 | increase of 14.59, or 16.49% |
| Total tax levy on all properties | \$4,663,970 | \$5,201,725 | increase of 537,755, or 11.53% |

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 <https://johnson.truthintaxes.com> for more information.