

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.0987 per \$100 valuation has been proposed by the governing body of Montgomery County Emergency Service District No. 10.

PROPOSED TAX RATE	\$0.0987 per \$100
NO-NEW-REVENUE TAX RATE	\$0.0927 per \$100
VOTER-APPROVAL TAX RATE	\$0.0967 per \$100
DE MINIMIS RATE	\$0.0987 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 Montgomery County Emergency Service District No. 10 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 Montgomery County Emergency Service District No. 10 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Montgomery County Emergency Service District No. 10 exceeds the voter-approval rate for Montgomery County Emergency Service District No. 10.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Montgomery County Emergency Service District No. 10, the rate that will raise \$500,000, and the current debt rate for Montgomery County Emergency Service District No. 10.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Montgomery County Emergency Service District No. 10 is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 23, 2021 at 3:30 PM at Magnolia Volunteer Fire Department Station 181, 18215 Buddy Riley Blvd., Magnolia TX 77354.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If Montgomery County Emergency Service District No. 10 adopts the proposed tax rate, the Montgomery County Emergency Service District No. 10 is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the Montgomery County Emergency Service District No. 10 may not petition the Montgomery County Emergency Service District No. 10 to require an election to be held to determine whether to reduce the proposed tax rate.

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:** Jeffrey Cunningham  
Heath Schultz

Charles McDonald  
Larry Smith

**AGAINST the proposal:** NONE

**PRESENT** and not voting: NONE

**ABSENT:** Kelly Violette

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 Montgomery County Emergency Service District No. 10 last year to the taxes proposed to be imposed on the average residence homestead by Montgomery County Emergency Service District No. 10 this year.

	<b>2020</b>	<b>2021</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.1000	\$0.0987	decrease of -0.0013, or -1.30%
<b>Average homestead taxable value</b>	\$301,118	\$316,874	increase of 15,756, or 5.23%
<b>Tax on average homestead</b>	\$301.12	\$312.75	increase of 11.63, or 3.86%
<b>Total tax levy on all properties</b>	\$8,689,174	\$9,479,719	increase of 790,545, or 9.10%

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For assistance with tax calculations, please contact the Tax Assessor for Montgomery County Emergency Service District No. 10 at 936.538.8124 or [tammy.mcrae@mctx.org](mailto:tammy.mcrae@mctx.org), or visit [www.mocotaxes.org](http://www.mocotaxes.org) for more information.