

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.100000 per \$100 valuation has been proposed by the governing body of WILSON COUNTY EMERGENCY SERVICE DISTRICT No. 5.

PROPOSED TAX RATE	\$0.100000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.092794 per \$100
VOTER-APPROVAL TAX RATE	\$0.095768 per \$100
DE MINIMIS TAX RATE	\$0.119447 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for WILSON COUNTY EMERGENCY SERVICE DISTRICT No. 5 from the same properties in both the 2024 tax year and the 2025 tax year.

The voter approval tax rate is the highest tax rate the WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5 exceeds the voter approval tax rate for WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5.

The de minimis rate is the rate equal to the sum of the no-new revenue maintenance and operations rate for WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5, the rate will raise \$500,000 and the current debt rate for WILSON COUNTY EMERGENCY SERVICE DISTRICT NO.5.

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 WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5 adopts the proposed tax rate, the qualified voters of the WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5 may petition the WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5 to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of voters reject the proposed tax rate, the tax rate of the WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5 will be the voter-approval tax rate of the WILSON COUNTY EMERGENCY SERVICE DISTRICT NO. 5.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD AT STATION 1, 1350 HOSPITAL BLVD. FLORESVILLE, TEXAS 78114 ON AUGUST 25, 2025, AT 6:00 PM.

A PUBLIC MEETING ON THE APPROVAL AND ADOPTION OF THE 2025 TAX RATE WILL BE HELD AT STATION 1, 1350 HOSPITAL BLVD. FLORESVILLE, TEXAS 78114 ON AUGUST 25, 2025, AT 6:00 PM. OR FOLLOWING THE CONCLUSION OF THE PUBLIC HEARING.

The proposed tax rate is not greater than the de minimis tax rate. As a result, WILSON COUNTY EMERGENCY SERVICE DISTRICT No. 5 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 WILSON COUNTY EMERGENCY SERVICE DISTRICT No. 5 at their offices or by attending the public hearing and public meeting mentioned above.

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

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

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

FOR: Mike Jackson, Megan Anderson and Preston Taggs

AGAINST: NONE

PRESENT AND NOT VOTING: N/A

ABSENT: Chris Rocha and David Ortiz

Visit [Texas.gov/Property Taxes](https://www.texas.gov/Property-Taxes) 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 WILSON COUNTY EMERGENCY SERVICE DISTRICT No. 5 last year to the taxes proposed to be imposed on the average residence homestead by WILSON COUNTY EMERGENCY SERVICE DISTRICT No. 15 this year.

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.100000	\$0.100000	increase .000000 or - 0.000%
<b>Average homestead taxable value</b>	\$240,811	\$260,768	increase of 26,527, or 8.28%
<b>Tax on average homestead</b>	\$240.81	\$260.76	increase of 26.52, or 8.28%
<b>Total tax levy on all properties</b>	\$1,711,519	\$1,885,073	increase of 173,554, or 10.14%

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For assistance with tax calculations for WILSON COUNTY EMERGENCY SERVICE DISTRICT No. 5, please contact:

The Office of the Wilson County Tax Assessor-Collector, Dawn Polasek Barnett  
Property Tax Division Director  
2 Library, Floresville, TX 78114  
(830)393-7313