

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$.068633 per \$100 valuation has been proposed by the governing body of the Smith County Emergency Service District #2.

PROPOSED TAX RATE	\$.068633 per \$100
NO-NEW REVENUE TAX RATE	\$.068633 per \$100
VOTER-APPROVAL TAX RATE	\$.086238 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 the Smith County Emergency Service District #2 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 the Smith County Emergency Service District #2 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that the Smith County Emergency Service District #2 is not proposing to increase property taxes for the 2021 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON SATURDAY AUGUST 14, 2021 AT 1:00 PM AT 11029 CR 140 FLINT, TEXAS 75762.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, the Smith County Emergency Service District #2 is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the Members of the Smith County Emergency Service District #2 Commissioners of the Smith County Emergency Service District #2 at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX 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:** Johnny D. Brown-President, Brent Dominy-Secretary/Treasurer, Leroy Biggers-Assistant Treasurer, & Charles Wilson – Commissioner.

**AGAINST the proposal:** None

**PRESENT and not voting:** None

**ABSENT:** Matthew S. McKeethan-Vice President

The 86<sup>th</sup> 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 the Smith County Fire District #2 last year to the taxes proposed to be imposed on the average residence homestead by the Smith County Fire District #2 this year.

	2020	2021	Change
Total Tax Rate (per \$100 Value)	0.70000	0.068633	.0012 decrease
Average Homestead Taxable Value	\$180,013	\$192,979	\$12,966 Increase
Tax on Average Homestead	\$126.01	\$132.87	\$6.86 increase
Total Tax Levy on All Properties	\$5,180,710	\$5,268,444	\$87,734 increase

For assistance with tax calculations, please contact the Tax Assessor / Collector for Smith County at 903-590-2920 or [gbarber@smith-county.com](mailto:gbarber@smith-county.com) or visit [www.smithcountyfire.org](http://www.smithcountyfire.org) for more information.