

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.067688 per \$100 valuation has been proposed by the governing body of Smith County Emergency Services District 2.

PROPOSED TAX RATE	\$0.067688 per \$100
NO-NEW-REVENUE TAX RATE	\$0.052524 per \$100
VOTER-APPROVAL TAX RATE	\$0.074248 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Smith County Emergency Services District 2 from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Smith County Emergency Services District 2 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 Smith County Emergency Services District 2 is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 31, 2023 AT 01:00 PM AT Smith County 911 Building, 205 Shelley Dr., Tyler, TX 75701.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Smith County Emergency Services District 2 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 Smith County Emergency Services District 2 of Smith County Emergency Services District 2 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:** Johnny Brown, President  
Scotty Thornton, Assistant Treasurer  
Charles Wilson, Vice President  
Brad Edwards, Commissioner

**AGAINST the proposal:**

**PRESENT** and not voting:

**ABSENT:** Brent Dominy, Secretary/Treasurer

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) 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 Smith County Emergency Services District 2 last year to the taxes proposed to be imposed on the average residence homestead by Smith County Emergency Services District 2 this year.

	<b>2022</b>	<b>2023</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.060436	\$0.067688	increase of 0.007252, or 12.00%
<b>Average homestead taxable value</b>	\$202,160	\$227,259	increase of 25,099, or 12.42%
<b>Tax on average homestead</b>	\$122.18	\$153.83	increase of 31.65, or 25.90%
<b>Total tax levy on all properties</b>	\$5,374,044	\$7,142,851	increase of 1,768,807, or 32.91%

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For assistance with tax calculations, please contact the tax assessor for Smith County Emergency Services District 2 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.