NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of 0.07730 per \$100 valuation has been proposed by the governing body of Robertson County Emergency Services District.

PROPOSED TAX RATE
NO-NEW REVENUE TAX RATE
VOTER-APPROVAL TAX RATE
DE MINIMIS RATE

\$0.07730 per \$100 \$0.07730 per \$100 \$0.07993 per \$100 \$0.09332 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for Robertson County Emergency Services District from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that Robertson County Emergency Services District may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Robertson County Emergency Services District exceeds the voter-approval tax rate for Robertson County Emergency Services District.

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

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Robertson County Emergency Services District is not proposing to increase property taxes for the 2020 tax year.

A public meeting to vote on the proposed tax rate will be held on September 08, 2020 at 6:30pm at Robertson County EMS Conference Room.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Robertson County Emergency Services District 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 Board of Commissioners of Robertson County Emergency Services District at their offices or by attending the public meeting mentioned above.

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

property tax amount=(tax rate) X (taxable value of your property)/100

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

FOR

President Robert Yezak Commissioner Toni Mathews Commissioner Kayla Sanders Commissioner Carla Barker Commissioner Jerry Henry

AGAINST:

PRESENT and not voting:

ABSENT:

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 Robertson County Emergency Services District last year to the taxes proposed to be imposed on the average residence homestead by Robertson County Emergency Services District this year:

| | 2019 | 2020 | Change |
|-------------------------------------|-------------|-------------|----------------------------------|
| Total Tax Rate (per \$100 of value) | \$0.08142 | \$0.07730 | decrease of -\$0.00412 OR -5.06% |
| Average homestead taxable value | \$94,204 | \$93,174 | decrease of -1.09% |
| Tax on average homestead | \$77 | \$72 | decrease of -\$5 OR -6.10% |
| Total tax levy on all properties | \$2,416,819 | \$2,421,405 | increase of \$4,586 OR 0.19% |

For assistance with tax calculations, please contact the tax assessor for Robertson County Emergency Services District at 979-828-9940 or michael.brewer@co.robertson.tx.us, or visit rcesd@txcyber.com for more information.