# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.098652 per $100 valuation has been proposed by the governing body of **HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2**.

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|---|---|
| PROPOSED TAX RATE | $0.098652 per $100 |
| NO-NEW-REVENUE TAX RATE | $0.083204 per $100 |
| VOTER-APPROVAL TAX RATE | $0.098652 per $100 |
| DE MINIMIS TAX RATE | $0.116245 per $100 |

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2 from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2 may adopt without holding an election to seek voter approval of the rate.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2, the rate that will raise $500,000, and the current debt rate for HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2 is proposing to increase property taxes for the 2026 tax year.

**A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 17, 2026, AT 9:00 AM AT 228 COUNTRY LANE DRIVE, LUMBERTON, TX 77657.**

**HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2 SHALL TAKE ACTION ON THE PROPOSED TAX RATE ON SEPTEMBER 17, 2026, AT 9:00 AM FOLLOWING THE HEARING TO BE HELD.**

The proposed tax rate is not greater than the voter-approval tax rate. As a result, HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 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 Board of Commissioners of HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 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:

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

| | | |
|---|---|---|
| **FOR the proposal:** | Jim Philip<br>Tommy Evans<br>Brady Dickerson | Max Turner<br>Mike Minton |
| **AGAINST the proposal:** | None | |
| **PRESENT** and not voting: | None | |
| **ABSENT:** | None | |

Visit 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 HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2 last year to the taxes proposed to be imposed on the average residence homestead by HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2 this year.

| | 2025 | 2026 | Change |
|---|---|---|---|
| **Total tax rate (per $100 of value)** | $0.085279 | $0.098652 | Increase of 0.013373 per $100, or 15.68% |
| **Average homestead taxable value** | $265,660 | $266,061 | Increase of 0.15% |
| **Tax on average homestead** | $226.55 | $262.47 | Increase of $35.92, or 15.86% |
| **Total tax levy on all properties** | $2,010,246 | $2,399,364 | Increase of $389,118, or 19.36% |

For assistance with tax calculations, please contact the tax assessor for HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2 at 409-246-5180 or steve.smith@hardincountytx.gov, or visit https://hcesd2.com/ for more information.