

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies only to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

A tax rate of \$ 0.10 per \$100 valuation has been proposed by the governing body of Wilson County Emergency Services District No. 1 ("WCESD No. 1").

PROPOSED TAX RATE	\$0.10 per	\$100
NO-NEW-REVENUE TAX RATE	\$0.09219 per	\$100
VOTER-APPROVAL TAX RATE	\$0.09805 per	\$100
DE MINIMIS RATE	\$0.11025 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 Wilson County Emergency Services District No. 1 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 Wilson County Emergency Services District No. 1 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for WCESD No. 1 exceeds the voter approval rate for WCESD No. 1.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Wilson County Emergency Services District No. 1, the rate that will raise \$500,000, and the current debt rate for WCESD No. 1.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that WCESD No. 1 is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 17, 2026 at 8:30am at the Conference Room of WCESD No. 1 Administration building, 12226 US HWY 87 W, La Vernia, Texas 78121.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If WCESD 1 adopts the proposed tax rate, WCESD 1 is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of the WCESD 1 may not petition the WCESD 1 to require an election to be held to determine whether to reduce the proposed tax rate.

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: M. Trainer, G. Jones, D. Jackson, G. Ullmann

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: M. Salinas

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 WCESD No. 1 last year to the taxes proposed to be imposed on the average residence homestead by WCESD No. 1 this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.09455	\$0.10	Increase of \$0.0055 per \$100
Average homestead taxable value	\$354,169	\$392,861	Increase of \$38,692
Tax on average homestead	\$334.86	\$392.86	Increase of \$58.00
Total tax levy on all properties	\$3,079,637	\$3,318,985	Increase of \$328,221

For assistance with tax calculations, please contact the tax assessor for Wilson County Emergency Services District No. 1 at 830-393-7313 or dbarnett@wilsoncountytexas.gov or www.co.wilson.tx.us.

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.

