

NOTICE OF PUBLIC HEARING ON TAX INCREASE

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

A tax rate of \$0.095000 per \$100 valuation has been proposed by the governing body of Henderson County Emergency Services District No. 8.

PROPOSED TAX RATE	\$0.095000	per \$100
NO-NEW-REVENUE TAX RATE	\$0.091326	per \$100
VOTER-APPROVAL TAX RATE	\$0.094784	per \$100
DE MINIMIS RATE	\$0.130279	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 Henderson County Emergency Services District No. 8 from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval tax rate is the highest tax rate that Henderson County Emergency Services District No. 8 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Henderson County Emergency Services District No. 8 exceeds the voter-approval tax rate for Henderson County Emergency Services District No. 8.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Henderson County Emergency Services District No. 8, the rate that will raise \$500,000, and the current debt rate for Henderson County Emergency Services District No. 8.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Henderson County Emergency Services District No. 8 is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON AUGUST 18, 2026 AT 10:00AM AT 6410 COUNTY ROAD 4511, ATHENS, TEXAS 75752.

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 Henderson County Emergency Services District No. 8 adopts the proposed tax rate, Henderson County Emergency Services District No. 8 is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of Henderson County Emergency Services District No. 8 may not petition Henderson County Emergency Services District No. 8 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: John Johnson, Howard Calloway, Ashton Elder, Mark Tillison
AGAINST the proposal: None
PRESENT and not voting: None
ABSENT: Jay Gravens

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 Henderson County Emergency Services District No. 8 last year to the taxes proposed to be imposed on the average residence homestead by Henderson County Emergency Services District No. 8 this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.095000	\$0.095000	Increase of \$0.00 per \$100 or 0.00%
Average homestead taxable value	\$312,317.00	\$327,335.00	Increase of 4.81%
Tax on average homestead	\$296.70	\$310.97	Increase of \$14.27 or 4.81%
Total tax levy on all properties	\$1,155,969.66	\$1,227,360.28	Increase of \$71,390.62 or 6.18%

For assistance with tax calculations, please contact the tax assessor for Henderson County Emergency Services District No. 8 at (903) 675-6134 or email pgoodall@henderson-county.com or visit <https://www.henderson-county.com/departments/county-tax-assessor-collector>.