

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies 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.

PROPOSED TAX RATE: \$0.100000 per \$100

NO-NEW-REVENUE TAX RATE: \$0.095048 per \$100

VOTER-APPROVAL TAX RATE: \$0.100579 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Walker County ESD #2 from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that Walker County ESD #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 Walker County ESD #2 is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/22/2025 09:00 AM (CT) at Station 71, 411 FM 1375 East, New Waverly, TX

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Walker County ESD #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 Walker County Emergency District #2 of Walker County ESD #2 at their offices or by attending the public hearing mentioned above.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: President Commissioner James Gregory, Vice President/Secretary Commissioner Thomas Malak, Treasurer Commissioner Jane Ellisor

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: Assistant Treasurer Commissioner Logan Moore, Assistant Secretary Commissioner Keith Fitzpatrick

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 Walker County ESD #2 last year to the taxes proposed to be imposed on the average residence homestead by Walker County ESD #2 this year.

| | 2024 | 2025 | Change |
|--|-------------|-------------|----------------|
| Total tax rate (per \$100 of value) | \$0.100000 | \$0.100000 | 0% increase |
| Average homestead taxable value | \$326,998 | \$349,825 | 6.98% increase |
| Tax on average homestead | \$327 | \$349 | 6.72% increase |
| Total tax levy on all properties | \$1,537,820 | \$1,674,334 | 8.87% increase |

For assistance with tax calculations, please contact the tax assessor for Walker County ESD #2 at (936) 295-0402 or info@walkercad.org, or visit www.walkercad.org for more information.