

Notice About 2020 Tax Rates

Property Tax Rates in Comal County Emergency Services District 5.

This notice concerns the 2020 property tax rates for Comal County Emergency Services District 5.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section [26.075](#), Tax Code. If Comal County Emergency Services District 5 adopts the proposed tax rate, the qualified voters of the Comal County Emergency Services District 5 may petition the Comal County Emergency Services District 5 to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the Comal County Emergency Services District 5 will be the voter-approval tax rate of the Comal County Emergency Services District 5.

In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.094341/\$100
Last year's adjusted taxes	
(after subtracting taxes on lost property	\$1,864,819
This year's adjusted taxable value	
(after subtracting value of new property)	\$1,976,667,108
=This year's no-new-revenue tax rate	0.094341/\$100
+This year's adjustments to the no-new-revenue	
tax rate	\$0 /\$100
=This year's adjusted no-new-revenue tax rate	0.094341/\$100

This year's voter-approval tax rate \$0.090583/\$100
The voter-approval tax rate is the highest tax rate that Comal County Emergency Services District 5 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for Comal County Emergency Services District 5 exceeds the

voter-approval tax rate for Comal County Emergency Services District 5.

Last year's adjusted operating taxes
 (after adjusting as required by law) \$1,729,991
 This year's adjusted taxable value
 (after subtracting value of new property) \$1,976,667,108
 =This year's voter-approval operating tax rate 0.087520/\$100
 ×(1.035 or 1.08, as applicable)
 = this year's maximum operating rate 0.090583/\$100
 +This year's debt rate 0.000000/\$100
 +The unused increment rate, if applicable 0.000000/\$100
 =This year's total voter-approval tax rate 0.090583/\$100

This year's de minimis rate.....\$0.111568/\$100

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for Comal County Emergency Services District 5, the rate that will raise \$500,000, and the current debt rate for Comal County Emergency Services District 5.

This year's no-new-revenue maintenance and
 operations rate 0.08752
 + The rate that, when applied to a taxing unit's
 current total value, will impose an amount of
 taxes equal to \$500,000 0.024048
 + This year's debt rate 0.000000/\$100
 =This year's total de minimis rate 0.111568/\$100

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Property Tax	\$2,117,498
	\$

	\$

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
	\$o	\$o	\$o	\$o
None				

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Total required for 2020 debt service \$ 0
 - Amount (if any) paid from funds listed in unencumbered funds...\$ 0
 - Amount (if any) paid from other resources..... \$ 0
 - Excess collections last year..... \$ 0
 = Total to be paid from taxes in 2020 \$ 0
 + Amount added in anticipation that the taxing unit will
 collect only 97.5 % of its taxes in 2020.....\$ 0
 = Total Debt Levy \$ 0

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Cathy C. Talcot Comal County Tax Assessor-Collector 7/25/2020.