

NOTICE OF PUBLIC HEARING ON TAX RATE

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	\$.067235	per \$100
NO-NEW-REVENUE TAX RATE	\$.064354	per \$100
VOTER-APPROVAL TAX RATE	\$.067235	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 Comal County Emergency Services District # 3 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 Comal County Emergency Services District # 3 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 Comal County Emergency Services District # 3 is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 8/20/26 1:15 pm at Canyon Lake Fire/EMS Station 51, 1074 Scissortail, Canyon Lake, TX 78133.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Comal County Emergency Services District # 3 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 Comal County Emergency Services District # 3 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:

Property tax amount = (tax rate) x (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: Stuart Magloff, President; Holly Gill, Vice President; Susan Shirley-Menzel, Secretary; Don Wagner, Treasurer
AGAINST the proposal: _____
PRESENT and not voting: _____
ABSENT: Alan Stahlman, Asst. Treasurer

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 Comal County Emergency Services District # 3 last year to the taxes proposed to the be imposed on the average residence homestead by Comal County Emergency Services District # 3 this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	.063791	.067235	5.4% Increase
Average homestead taxable value	\$467,565	\$486,542	4.06% Increase
Tax on average homestead	\$298.26	\$327.13	9.68% Increase
Total tax levy on all properties	\$6,728,708	\$7,199,009	6.99% Increase