NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $ .070252 per $ 100 valuation has been proposed by the governing body of Smith County Emergency Services District No. 1

PROPOSED TAX RATE	**$ .070252 per $ 100**
NO-NEW-REVENUE TAX RATE	**$ .065360 per $ 100**
VOTER-APPROVAL TAX RATE	**$ .070252 per $ 100**
DE MINIMIS RATE	**$ .080027 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 Smith 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 the Smith County Emergency Services District No. 1 may adopt without holding an election to seek voter approval of the rate. The de minimis rate is the rate equal to the sum of the no-new revenue maintenance and operations rate for Smith County Emergency Services District No. 1, the rate that will raise $ 500,000, and the current debt rate for Smith County Emergency Services District No. 1.
The proposed tax rate is greater than the no-new-revenue tax rate. This means that Smith County Emergency Services District 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 27, 2026, AT 4:00 P.M. AT THE LINDALE VOLUNTEER FIRE DEPT. 208 E. HUBBARD, LINDALE, TEXAS.
The proposed tax rate is not greater than the voter-approval tax rate or the de minimis rate. As a result, Smith County Emergency Services District No. 1 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 attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTION ABOVE CAN BE CALCULATED AS FOLLOWS:
Property tax amount = (tax rate) x (taxable value of your property) / 100

FOR the proposal: Carolyn Todd, Owen Scott, Charles Froebe, Cory Crowell
AGAINST the proposal: None
PRESENT and not voting: None
ABSENT: None

Visit Texas-gov/Property Taxes 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 schedule public hearing of each entity that taxes your property. The 86th 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 compares the taxes imposed on the median residence homestead by Smith County Emergency Services District No. 1 last year to the taxes proposed to be imposed on the median residence homestead by Smith County Emergency Services District No.1 this year.

The total 2025 adopted tax rate (per $100 of value) was .068865. The total 2026 proposed tax rate (per $100 of value) is .070252. Change: an increase of 2.01%

The average homestead taxable value of a residence in 2025 was $ 268,388. The average homestead taxable value of a residence in 2026 is $ 291,200. Change: an increase of 8.49%

The tax on average residence homestead in 2025 was $ 184.83. The tax on average residence homestead in 2026 is $ 204.57. Change: an increase of 10.68%

Total tax levy on all properties in 2025 was $ 2,272,258. The total tax levy on all properties in 2026 is $ 2,447,047. Change: an increase of 7.56%

For assistance with tax calculations, please contact the tax assessor for Smith County Emergency Services District #1 at 903-590-2920, email address: taxoffice@smith-county.com