

# AMENDED NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.02098 per \$100 valuation has been proposed by the governing body of Panola County Emergency Services District #1.

PROPOSED TAX RATE	\$0.02098 per \$100
NO-NEW-REVENUE TAX RATE	\$0.02027 per \$100
VOTER-APPROVAL TAX RATE	\$0.02098 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for Panola County Emergency Services District #1 from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that Panola County Emergency Services District #1 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 Panola County Emergency Services District #1 is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 20, 2022 AT 7:00PM AT CARTHAGE CIVIC CENTER, 1702 S ADAMS ST, CARTHAGE TX 75633.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Panola County Emergency Services District #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 contacting the members of the of Panola County Emergency Services District #1 at their offices or by attending the public hearing mentioned above.

**YOUR TAXES OWED UNDER ANY OF THE 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:**  
**AGAINST the proposal:**  
**PRESENT and not voting:**  
**ABSENT:**

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 Panola County Emergency Services District #1 last year to the taxes proposed to be imposed on the average residence homestead by Panola County Emergency Services District #1 this year.

	<b>2021</b>	<b>2022</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.02791	\$0.02098	decrease of -0.00693, or -24.83%
<b>Average homestead taxable value</b>	\$100,460	\$102,819	increase of 2,359, or 2.35%
<b>Tax on average homestead</b>	\$28.04	\$21.57	decrease of -6.47, or -23.07%
<b>Total tax levy on all properties</b>	\$1,104,814	\$1,144,143	increase of 39,329, or 3.56%

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For assistance with tax calculations, please contact the tax assessor for Panola County Emergency Services District #1 at or , or visit . for more information.