

HARDIN COUNTY EMERGENCY SERVICES DISTRICT NO. 2

TAXPAYER IMPACT STATEMENT

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(c) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homestead property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

Hardin County Emergency Services District No. 2 ("District") has proposed a budget for the District's 2027 fiscal year to be funded in part by the 2026 Property Tax Rate to be adopted by the District. The District intends to adopt its budget on or before September 30, 2026.

Estimated Property Tax Bill for Current Fiscal Year:

- Value of Median-Valued Homestead Property in the District for 2025: \$247,851
- Property Tax Bill for the Current Fiscal Year at the adopted 2025 rate (\$0.085279): \$211.36

Comparison of Estimated Property Tax Bill for the Upcoming Fiscal Year if the District Adopts the Proposed Budget and Tax Rate (\$0.098652) versus the No New Revenue Rate (\$0.083204):

- Value of Median-Valued Homestead Property in the District for 2026: \$248,760
- Property Tax Bill for the Current Fiscal Year at the proposed 2026 rate (\$0.098652): \$245.41
- Estimated Property Tax Bill for the Upcoming Fiscal Year if the District Adopts a Balanced Budget Funded at the No-New-Revenue Tax Rate (\$0.083204): \$206.98

The estimates in this Impact Statement are valid only for the proposed budget and proposed tax rate that the District Board of Commissioners will discuss at its meeting on September 17, 2026. This Taxpayer Impact Statement is included in the public notice posted on the District website for the District meeting to be held on September 17, 2026.