RESOLUTION NO. 2020 – 001
AUGUST 25, 2020

RESOLUTION OF THE BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 6 ("ESD 6") ADOPTING THE TAX RATE OF $.100000 PER $100 VALUE TO FUND MAINTENANCE AND OPERATION EXPENDITURES FOR TAX YEAR 2020

WHEREAS, upon providing due notice to the public in accordance with Chapter 551 of the Texas Government Code, pursuant to the Order of the Office of the Governor issued March 16, 2020, and the guidelines outlined therein, and Chapter 26 of the Texas Tax Code, the Commissioners of Emergency Services District No. 6, assembled pursuant to lawful notice for a public meeting on the 25th day of August, 2020, at 6:00 pm, at District Headquarters at 2220 S. Loop 1604 East, San Antonio, TX 78264;

WHEREAS, upon due consideration of the agenda item #5 concerning the adoption of the tax rate to fund maintenance and operations expenditures, said agenda being attached hereto as Exhibit 1, and as further described in the Notice of Public Hearing attached hereto as Exhibit 2, and incorporated by reference herein, the Commissioners took notice that the maximum tax rate permitted by the Texas Constitution is $.100000 per $100 value, and same has been so noted;

WHEREAS, upon motion made, to adopt the tax rate proposed at the Special Meeting held August 10, 2020, and pursuant to agenda item #5, following five (5) days notice, the Commissioners passed the following Resolution:

BE IT RESOLVED, that the imposition of a rate of $.100000 per $100 value to fund maintenance and operation expenditures of Emergency Services District No. 6, Bexar County, Texas is hereby ADOPTED and any other Resolution of the District to the contrary is hereby REPEALED and declared VOID.

WHEREAS, BE IT KNOWN TO ALL THAT:

EXHIBIT 1 IS ATTACHED AND INCLUDED HERE BY REFERENCE. THE NOTICE PROVIDES A COMPARISON OF LAST YEAR'S TAX RATE OF $.100000 PER $100 OF TAXABLE VALUE, AND PROVIDES THAT TAXES IMPOSED LAST YEAR ON THE AVERAGE HOME WAS $106.

THE GOVERNING BODY ADOPTS THE PROPOSED TAX RATE OF $.100000 PER $100 OF TAXABLE VALUE AND THE AMOUNT OF TAXES IMPOSED THIS YEAR ON THE AVERAGE HOME WOULD BE $113 AS COMPARED TO $106 LAST YEAR.

AGENDA ITEM #5, AS STATED, IS HEREBY PASSED, APPROVED and ADOPTED this 25th day of AUGUST, 2020.
Upon motion made by Commissioner Cavazos and seconded by Commissioner E. Castillo, and following discussion, the Board thereafter voted with Commissioner(s) S. Castillo, C. Cavazos, E. Griego, and E. Castillo voting in favor, Commissioner(s) none opposing, Commissioner(s) none abstaining, and Commissioner(s) none absent, the motion thereby was PASSED and ADOPTED this 25th day of August, 2020.

Commissioner and Presiding Officer
Sofia Moreno Castillo, President

Attest:

Commissioner
Edgar Castillo, Secretary

Attachments: Exhibit 1 – Agenda for August 25, 2020 Meeting of the Commissioners of Bexar County Emergency Services District No. 6
Exhibit 2 – Notice of Public Hearing on Tax Increase
NOTICE OF PUBLIC HEARING AND REGULAR MEETING
BEXAR COUNTY EMERGENCY SERVICE DISTRICT NO. 6
Tuesday, August 25, 2020

In accordance with chapter 551 of the Texas Government Code, notice is hereby given to the public that the Board of Commissioners of Bexar County Emergency Service District No. 6 will have a PUBLIC HEARING AND REGULAR BOARD MEETING on August 25, 2020 at 6:00 pm. This meeting will be held by telephonic conference call in accordance with the order of the Office of the Governor issued March 16, 2020 and in compliance with the guidelines outlined therein, the Board of Commissioners of Emergency Service District No. 6 will conduct its meeting via telephonic conference call in order to advance the public health goal of limiting face-to-face meetings to slow the spread of the Coronavirus. The public may participate in the meeting by calling 1-800-201-7439 and entering conference code 381535 when prompted. The public will be permitted to offer public comments telephonically as provided by the agenda and as permitted by the presiding officer during the meeting. Written questions or comments for this meeting may be submitted via email to the District Administrator (admin@esd6.org) until 12:00pm on the day of the meeting. The audio of this meeting will be recorded. In accordance with the Texas Public Information Act, copies will be available upon written request.

AGENDA

1. Call the meeting to order and establish a quorum.

2. RECESS Regular Meeting to conduct PUBLIC HEARING on adopting the proposed tax rate of 10 cents per $100 of value for the tax year 2020. Public input is invited.

(Note: Public Hearing noticed in Wilson County News 8/19/2020.)

CONCLUDE Public Hearing and Return to NOTICED AGENDA.
ORDER OF BUSINESS FOLLOWING THE HEARING:

3. Citizens to be heard: (3 minute limit)
"Persons wishing to speak may sign up with the District Administrator until 12:00pm on the day of the meeting by emailing admin@esd6.org or calling 210-626-9999."

4. Consent Agenda:
   All items listed below are considered to be routine and non-controversial by the Board and will be approved by one motion. There will be no separate discussion of these items unless a Board member so requests, in which case the item will be removed from the consent agenda and will be considered as part of the order of business.
   • Approval of the Minutes of the July 28, 2020 Regular Board Meeting and August 10, 2020 Special Meeting
   • Presentation, consideration and approval of the Treasurer’s Report
   • Approval of the bills as presented and authorize account transfers as required

The Board of Commissioners reserves the right to adjourn into Executive Session at any time to discuss any of the matters listed below, as authorized by Chapter 551 of the Texas Government Code, Vernon’s Civil Statutes, Sub-chapter D, as it pertains to private consultation with the Board’s attorneys (§551.071); deliberation about Real Property (§551.072); deliberations about Gifts and Donations (§551.073); as it pertains to Personnel (§551.074); deliberations about Security Devices (§551.076); and Economic Development (§551.087). EXECUTIVE SESSION ITEMS MAY BE DISCUSSED AND ACTED UPON, IF APPROPRIATE IN OPEN SESSION.
NOTICE OF PUBLIC HEARING AND REGULAR MEETING
BEXAR COUNTY EMERGENCY SERVICE DISTRICT NO. 6
Tuesday, August 25, 2020

5. The Board will discuss and consider adoption of a Tax Rate for 2020 of 10 cents per $100 of property valuation; M&O rate .10; and I&S rate 0.

6. The Board will receive an update from Legal Counsel regarding the litigation between BCESD5 v. COSA and take action as appropriate.

7. The Board will discuss and review the Interlocal Agreement between BCESD6 and ESD6 Fire and Rescue as presented and take action as necessary.

8. Adjourn.

I hereby certify that the above notice was posted on the District website www.ESD6.org and at the ESD 6 office located at 2220 S. Loop 1604 East, San Antonio, TX 78264 on August 21, 2020.

/s/

Sofia Castillo, Board President

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NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of .100000 per $100 valuation has been proposed by the governing body of EMERGENCY SERVICE DISTRICT 6.

PROPOSED TAX RATE
NO-NEW REVENUE TAX RATE
VOTER-APPROVAL TAX RATE
DE MINIMIS RATE

$0.100000 per $100
$0.093840 per $100
$0.130712 per $100
$0.173954 per $100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for EMERGENCY SERVICE DISTRICT 6 from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that EMERGENCY SERVICE DISTRICT 6 may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for EMERGENCY SERVICE DISTRICT 6 exceeds the voter-approval tax rate for EMERGENCY SERVICE DISTRICT 6.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for EMERGENCY SERVICE DISTRICT 6, the rate that will raise $500,000, and the current debt rate for EMERGENCY SERVICE DISTRICT 6.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that EMERGENCY SERVICE DISTRICT 6 is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on August 25, 2020 at 6:00 pm at 2220 S. Loop 1604 East, San Antonio, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, EMERGENCY SERVICE DISTRICT 6 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 EMERGENCY SERVICE DISTRICT 6 at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

property tax amount = (tax rate) X (taxable value of your property) / 100

The members of the governing body voted on the proposed tax increase as follows:

FOR: Sofia Castillo, Isaac Griego, Christopher Cavazos, Edgar Castillo
AGAINST: none
PRESENT and not voting: none
ABSENT: none

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 EMERGENCY SERVICE DISTRICT 6 last year to the taxes proposed to be imposed on the average residence homestead by EMERGENCY SERVICE DISTRICT 6 this year:

<table>
<thead>
<tr>
<th></th>
<th>2019</th>
<th>2020</th>
<th>Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Tax Rate (per $100 of value)</td>
<td>$0.100000</td>
<td>$0.100000</td>
<td>decrease of $0.000000 OR</td>
</tr>
<tr>
<td>Average homestead taxable value</td>
<td>$106,263</td>
<td>$113,312</td>
<td>increase of 6.63%</td>
</tr>
<tr>
<td>Tax on average homestead</td>
<td>$106</td>
<td>$113</td>
<td>increase of $7 OR 6.63%</td>
</tr>
<tr>
<td>Total tax levy on all properties</td>
<td>$1,298,976</td>
<td>$1,049,031</td>
<td>increase of $249,944 OR -19.24%</td>
</tr>
</tbody>
</table>

For assistance with tax calculations, please contact:
The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCC
Carlos Gutierrez, PCC
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207
210-335-6600
taxoffice@bexar.org
home.bexar.org/tax

EXHIBIT 2