

**NOTICE OF EFFECTIVE TAX RATE**  
**2018 PROPERTY TAX RATES IN FORT BEND COUNTY**  
**EMERGENCY SERVICES DISTRICT NO. 2**

This Notice concerns 2018 property tax rates for **Fort Bend County Emergency Services District No. 2**. It presents information about three (3) tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

**Last year's tax rate:**

Last year's operating taxes	\$	6,434,046
Last year's debt taxes	\$	0.00
Last year's total taxes	\$	6,434,046
Last year's tax base	\$	6,565,353,382
Last year's total tax rate	\$	.098000/\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	\$	6,414,381
÷ This year's adjusted tax base (after subtracting value of new property)	\$	6,680,792,188
= This year's effective tax rate (Maximum rate unless unit publishes notices and holds hearings)	\$	.096012/\$100

**This year's rollback tax rate:**

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures)	\$	6,414,381
÷ This year's adjusted tax base	\$	6,680,792,188
= This year's effective operating rate	\$	.096012/\$100
x 1.08 = this year's maximum operating rate	\$	.103692/\$100
+ This year's debt rate	\$	0.00
= This year's total rollback rate	\$	.103692/\$100

**Statement of Increase/Decrease**

If Fort Bend County Emergency Services District No. 2 adopts a 2018 tax rate equal to the effective tax rate of \$0.096012 per \$100 of value, taxes would increase compared to 2017 taxes by \$122,513.

**SCHEDULE "A": Unencumbered Fund Balances**

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

<b>Type of Property Tax Fund</b>	<b>Balance</b>
General Fund	\$5,400,000
Capital Replacement Reserve Fund	\$4,500,000
Capital Improvement Fund	\$500,000

**SCHEDULE "B": Current Year Debt Service**

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

2018 Debt Service: NONE

This Notice contains a summary of actual effective and rollback tax rates calculations. You can inspect a copy of the full calculations at:

Coveler & Peeler, P.C.  
Two Memorial City Plaza  
820 Gessner, Suite 1710  
Houston, Texas 77024

Name of Person preparing this Notice: Ira A. Coveler, District Counsel

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