



COMAL COUNTY EMERGENCY SERVICE DISTRICT NO. 7 PUBLIC NOTICE

The Board of Comal County Emergency Service District No. 7 will hold a meeting on September 10, 2026, at 8:30 AM at 550 Landa Drive, New Braunfels City Hall. The meeting is open to the public.

- 1. Call to order.**
- 2. Statement of quorum.**
- 3. Approval of minutes of prior meeting.**
- 4. Citizen Comment (Any individual may make a presentation relevant to the business of the district not more than three (3) minutes to the Board of Emergency Services Commissioners, after executing the proper form, which may be obtained from the Secretary).**
- 5. Conduct public hearing on the proposal to increase property taxes.**
- 6. Discuss and consider taking a record vote on the District's 2026 tax rate, adopting an Order Levying Taxes, authorizing filing the Order with the County Tax Assessor/Collector.**
- 7. Discuss and consider authorizing the posting of statement regarding adopted tax rate to home page of District website.**
- 8. Next meeting (agenda items and/or new/old business).**
- 9. Adjournment.**

NOTICE

The District reserves the right to consider and take action on the above agenda items in any order. The Board may retire to Executive Session any time between the meeting's opening and adjournment for any purpose authorized by the Texas Open Meetings Act, including but not limited to consultation with legal counsel (Section 551.071 of the Texas Government Code); personnel matters (Section 551.074) and/or discussion of real estate acquisition (Section 551.072). Any action will be taken in open sessions.

A Citizens Comment Form must be filed with the Secretary at least 10 minutes prior to the beginning of the meeting for an individual to be allowed to speak during Citizen Comment. By completing the Citizen Comment Form, the individual understands and acknowledges that the public is not entitled to choose the items to be discussed or to speak about items on the agenda, but that this opportunity is provided as a privilege. The individual executing the Citizen Comment Form understands that he/she is provided a limited amount of time, and that he/he may not be allowed to continue to address the Board of Emergency Services Commissioners if the comments are rude, disparaging or defamatory to any individual or entity, or the comments become disruptive to the good order of the meeting. If at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by the Texas Open Meetings Act, the notice provisions of the Texas Open Meetings Act do not apply to a statement of specific factual information given in response to the inquiry; a recitation of existing policy in response to the inquiry; or, any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

NOTICE OF PUBLIC HEARING
ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

Table with 2 columns: Tax Rate Type, Rate. Rows: PROPOSED TAX RATE (\$.048438 per \$100), NO-NEW-REVENUE TAX RATE (\$.046493 per \$100), VOTER-APPROVAL TAX RATE (\$.048438 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 Comal County Emergency Service District No. 7 from the same properties in both the 2025 tax year and the 2026 tax year. The voter-approval tax rate is the highest tax rate that Comal County Emergency Service District No. 7 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 Comal County Emergency Service District No. 7 is proposing to increase property taxes for the 2026 tax year. A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 9/10/2026 8:30am at New Braunfels City Hall 550 Landa Dr. New Braunfels, TX 78130.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Comal County Emergency Service District No. 7 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 Board of Comal County Emergency Service District No. 7 at their offices or by attending the public hearing mentioned above.

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)
James Frye, President; Christine Seidel, Vice-President; Kim Carroll, Secretary;
FOR the proposal: Mark Kauzlarich, Treasurer; Greg Drake, Assistant Treasurer
AGAINST the proposal:
PRESENT and not voting:
ABSENT:

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 Comal County Emergency Service District No. 7 last year to the taxes proposed to be imposed on the average residence homestead by Comal County Emergency Service District No. 7 this year.

Table with 4 columns: Category, 2025, 2026, Change. Rows: Total tax rate (per \$100 of value), Average homestead taxable value, Tax on average homestead, Total tax levy on all properties.

(Include the following text if these no-new-revenue maintenance and operations rate adjustments apply for the taxing unit)
No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)
The County Auditor certifies that County has spent \$ in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. County Sheriff has provided information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by /\$100.

Indigent Health Care Compensation Expenditures (counties)
The Comal County Emergency Service District No. 7 spent \$ from July 1 to June 30 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ This increased the no-new-revenue maintenance and operations rate by /\$100.

Indigent Defense Compensation Expenditures (counties)
The Comal County Emergency Service District No. 7 spent \$ from July 1 to June 30 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is \$ This increased the no-new-revenue maintenance and operations rate by /\$100.

Eligible County Hospital Expenditures (cities and counties)
The Comal County Emergency Service District No. 7 spent \$ from July 1 to June 30 on expenditures to maintain and operate an eligible county hospital. For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ This increased the no-new-revenue maintenance and operations rate by /\$100.

(If the tax assessor for the taxing unit maintains an internet website)
For assistance with tax calculations, please contact the tax assessor for Comal County Emergency Service District No. 7 at (830) 221-1353 or cctax@comalcounty.gov, or visit https://www.comalcounty.gov/180/Tax-Office for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)
For assistance with tax calculations, please contact the tax assessor for Comal County Emergency Service District No. 7 at (830) 221-1353 or cctax@comalcounty.gov.