

PARKER COUNTY EMERGENCY SERVICES DISTRICT No. 1

PARKER COUNTY, TEXAS

ORDER NO. 09-10-26-12

AN ORDER OF THE BOARD OF COMMISSIONERS OF PARKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1 LEVYING AND ADOPTING AN AD VALOREM TAX RATE FOR THE 2026 TAX YEAR; SEPARATELY APPROVING THE MAINTENANCE AND OPERATIONS COMPONENT AND THE INTEREST AND SINKING (DEBT SERVICE) COMPONENT OF THAT RATE; PROVIDING FOR THE ASSESSMENT AND COLLECTION OF TAXES; MAKING FINDINGS; AND PROVIDING FOR RELATED MATTERS.

**THIS TAX RATE WILL RAISE MORE TAXES FOR
MAINTENANCE AND OPERATIONS THAN LAST
YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE
RAISED BY 4.56 PERCENT AND WILL RAISE
TAXES FOR MAINTENANCE AND OPERATIONS
ON A \$100,000 HOME BY APPROXIMATELY
\$4.06.**

(The statements above are required by Section 26.05(b)(1), Texas Tax Code, and are printed in type larger than the type used in any other portion of this Order.)

RECITALS

WHEREAS, Parker County Emergency Services District No. 1 (the "District") is a political subdivision of the State of Texas created and operating under Article III, Section 48-e of the Texas Constitution and Chapter 775 of the Texas Health and Safety Code, and is governed by a five-member Board of Commissioners (the "Board"); and

WHEREAS, Section 775.074 of the Texas Health and Safety Code requires the Board to annually impose an ad valorem tax on all real and personal property located in the District and subject to district taxation, and Article III, Section 48-e of the Texas Constitution limits that tax to a rate not to exceed ten cents (\$0.10) on each \$100 of valuation; and

WHEREAS, the Chief Appraiser of the Parker County Appraisal District has certified to the District the appraisal roll for the 2026 tax year, showing a total certified appraised value of \$14,641,198,981 and a total taxable value of \$14,639,272,051 as calculated under Section 26.04 of the Texas Tax Code; and

WHEREAS, Stephen Watson, the officer designated by the Board under Section 26.04(c) of the Texas Tax Code, has calculated and submitted to the Board the 2026 no-new-revenue tax rate, voter-approval tax rate, and de minimis rate, and has certified on August 7, 2026 that those rates were accurately calculated using values shown on the District's certified appraisal roll, as required by Section 26.04(c-2) of the Texas Tax Code; and

WHEREAS, the 2026 Tax Rate Calculation Worksheet reflects a no-new-revenue tax rate of \$0.098943 per \$100 of valuation, a no-new-revenue maintenance and operations rate of \$0.089047 per \$100 of valuation, a voter-approval tax rate of \$0.100000 per \$100 of valuation, and a de minimis rate of \$0.099356 per \$100 of valuation, and that worksheet has been posted and made available to the public as required by law; and

WHEREAS, the Chief Appraiser has posted or published the notice required by Section 26.04(e-2) or (e-6) of the Texas Tax Code and has complied with Section 26.17(f) of the Texas Tax Code, and more than five days have elapsed since that compliance, as required by Sections 26.05(d-1) and (d-2) of the Texas Tax Code; and

WHEREAS, the District has published and posted all notices required by Sections 26.04, 26.05, 26.06, 26.065, and 26.18 of the Texas Tax Code, including notice of the public meeting at which the Board would vote on the proposed tax rate; and

WHEREAS, the Board held a public hearing on the proposed tax rate on Sept 10th, 2026, at which members of the public were given the opportunity to be heard, and has otherwise complied with Sections 26.06 and 26.065 of the Texas Tax Code; and

WHEREAS, the Board adopted the District's budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027 by a vote separate from the vote on this Order, as required by Section 26.05(b) of the Texas Tax Code; and

WHEREAS, the proposed tax rate of \$0.100000 per \$100 of valuation exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, and therefore no election to approve the tax rate is required under Section 26.07 of the Texas Tax Code; and

WHEREAS, the tax rate consists of two components, each of which must be approved separately under Section 26.05(a) of the Texas Tax Code, being (i) the rate that will impose the amount of taxes needed to fund the District's debt service for the 2026 tax year, and (ii) the rate that will impose the amount of taxes needed to fund the District's maintenance and operation expenditures for the next year; and

WHEREAS, the Board finds that a debt service rate of \$0.006894 per \$100 of valuation is required to fund debt service requirements of \$1,009,364 for the 2026 tax year, and that a maintenance and operations rate of \$0.093106 per \$100 of valuation is required to fund the maintenance and operation expenditures provided for in the District's adopted budget; and

WHEREAS, the Board finds that the levy of the tax rate set out in this Order is necessary to provide fire suppression, rescue, emergency medical first response, fire prevention, and related emergency services to the residents of the District, and is in the public interest;

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF COMMISSIONERS OF PARKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1:

SECTION 1. Findings.

The recitals set out above are found to be true and correct and are adopted as findings of the Board and incorporated into this Order for all purposes.

SECTION 2. Approval of the Debt Service (Interest and Sinking) Component.

Pursuant to Section 26.05(a)(1) of the Texas Tax Code, and by separate vote, the Board approves as the debt service component of the District's 2026 tax rate a rate of \$0.006894 per \$100 of taxable value. This rate, applied to the total taxable value of property in the District, will impose the amount of taxes needed to pay the District's debt service for the 2026 tax year, being \$1,009,364.

SECTION 3. Approval of the Maintenance and Operations Component.

Pursuant to Section 26.05(a)(2) of the Texas Tax Code, and by separate vote, the Board approves as the maintenance and operations component of the District's 2026 tax rate a rate of \$0.093106 per \$100 of taxable value. This rate, applied to the total taxable value of property in the District, will impose the amount of taxes needed to fund the maintenance and operation expenditures of the District for the next year.

SECTION 4. Levy and Adoption of the Total Tax Rate.

There is hereby levied and adopted, and there shall be assessed and collected, an ad valorem tax for the 2026 tax year on all real and personal property located within the District and subject to taxation by the District, at a total tax rate of TEN CENTS (\$0.100000) per \$100 of taxable value, apportioned between the two separately approved components as follows:

Component	Rate per \$100	Levy
Maintenance and operations (Section 26.05(a)(2))	\$0.093106	\$13,630,041
Interest and sinking / debt service (Section 26.05(a)(1))	\$0.006894	\$1,009,231
Total 2026 tax rate	\$0.100000	\$14,639,272

The levy amounts shown above are computed by applying each component rate to the total taxable value of \$14,639,272,051 and are stated for informational purposes; minor variances result from rounding of the component rates to six decimal places. The adopted rate does not exceed the maximum rate permitted by Article III, Section 48-c of the Texas Constitution.

SECTION 5. Statutory Motion and Record Vote.

Because the tax rate adopted by this Order exceeds the no-new-revenue tax rate, the motion to adopt this Order was made in the form required by Section 26.05(b) of the Texas Tax Code, as follows:

"I move that the property tax rate be increased by the adoption of a tax rate of \$0.100000, which is effectively a 1.07 percent increase in the tax rate."

The vote on this Order was a record vote, was separate from the vote adopting the District's budget, and received the affirmative votes of at least sixty percent (60%) of the members of the Board, being not fewer than three (3) of the five (5) members, as required by Section 26.05(b) of the Texas Tax Code. The record vote is set out below.

Commissioner	FOR	AGAINST	ABSENT / ABSTAIN
Mark Jack, President	✓		
Brandon Tatarevich, Vice President	✓		
Shawn Scott, Treasurer	✓		
Ben Overholt, Secretary	✓		
Saxon Bailey, Commissioner			✓
TOTAL			

SECTION 6. Restriction on Use of Debt Service Tax Revenue.

In accordance with Section 26.05(f) of the Texas Tax Code, and except as required by the law under which an obligation was created, the Board shall not apply any tax revenue generated by the debt service component approved in Section 2 of this Order to any purpose other than the retirement of debt.

SECTION 7. Assessment, Collection, and Notice to the Assessor.

The tax levied by this Order shall be assessed and collected by Troy Hanson, Chief Appraiser, Parker County Appraisal District, the assessor-collector for the District, in the manner provided by law. As required by Section 26.05(a) of the Texas Tax Code, the Secretary of the Board, or the officer designated by the Board, shall promptly notify the assessor for the District of the tax rate adopted by this Order and shall deliver a certified copy of this Order to the assessor-collector and to the Parker County Appraisal District.

SECTION 8. Due Date, Delinquency, Penalties, and Interest.

Taxes levied by this Order are due and payable on receipt of the tax bill and become delinquent if not paid before February 1, 2027, as provided by Section 31.02 of the Texas Tax Code. Delinquent taxes shall incur penalties and interest as provided by Chapter 33 of the Texas Tax Code.

SECTION 9. Required Postings.

As required by Section 26.05(b)(2) of the Texas Tax Code, the District shall include on the home page of its Internet website the following statements, and shall maintain them for so long as required by law:

“PARKER COUNTY EMERGENCY SERVICES DISTRICT NO. 1 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE”

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.56 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.06.”

The District shall also post the information required by Section 26.18 of the Texas Tax Code on its Internet website, and shall provide to the Parker County Tax Assessor-Collector the information required for posting under Section 26.16 of the Texas Tax Code.

SECTION 10. Open Meetings.

The Board finds that the meeting at which this Order was adopted was open to the public, and that public notice of the time, place, and subject matter of the meeting and of this Order was given, all as required by Chapter 551 of the Texas Government Code.

SECTION 11. Severability.

If any provision of this Order or its application to any person or circumstance is held invalid, the invalidity does not affect other provisions or applications of this Order that can be given effect without the invalid provision or application, and to this end the provisions of this Order are severable.

SECTION 12. Effective Date.

This Order takes effect immediately upon its adoption.

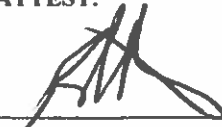
PASSED, APPROVED, AND ADOPTED this 10th day of September, 2026.

**PARKER COUNTY EMERGENCY SERVICES
DISTRICT NO. 1**



Mark Jack, President
Board of Commissioners

ATTEST:



Ben Overholt, Secretary
Board of Commissioners