

RESOLUTION 2025-02

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF HIDALGO COUNTY EMERGENCY SERVICES DISTRICT NO. 1 ADOPTING THE 2025 TAX RATE AND AUTHORIZING ALL REQUIRED ACTION IN ACCORDANCE WITH THE TEXAS TAX CODE IN THE ASSESSEMENT AND COLLECTION THEREOF.

WHEREAS, HIDALGO COUNTY EMERGENCY SERVICES DISTRICT NO. 1 (the "District") has, prior to the consideration of this Resolution 2025-02, previously approved its budget for 2026 (being January 1, 2026 through December 31, 2026); and

WHEREAS, in accordance with the provisions of Section 775.074(e) of the Texas Health and Safety Code, the Hidalgo County Tax Assessor-Collector is the Tax Assessor-Collector for the District; and

WHEREAS, in accordance with the requirements of law, the 2024 tax rate for the District was \$0.0269 with \$0.00 for debt retirement and \$0.0269 for maintenance and operations; and

WHEREAS, the Hidalgo County Tax Assessor-Collector has determined that the 2025 No New Revenue Rate for the District is \$0.0247, that the 2025 Voter Approval Rate is any amount in excess of \$0.0266, and that the rate necessary to raise no more than \$500,000 in total taxes in order to qualify the District to use Section 26.052 of the Texas Tax Code – Simplified Tax Rate Notice for Taxing Units with Low Tax Levies is \$0.0240; and

WHEREAS, at its regular monthly meeting on August 18, 2025, the District adopted a motion to set its maximum 2025 tax rate at \$0.0240 in order for the District to continue to qualify to use the Simplified Tax Rate Notice as provided in Section 26.052 of the Texas Tax Code and the District has timely published the Simplified Tax Rate Notice as provided in Section 26.052 of the Texas Tax Code proposing to adopt a total tax rate for the 2025 tax year not to exceed \$0.0240;

WHEREAS, the adoption of a 2025 total tax rate of \$0.0240 with \$0.00 for debt retirement and \$0.0240 for maintenance and operations is in the best interest of the residents of the District; and

WHEREAS, this Resolution 2025-02 is being considered by the Board of Commissioners in an open meeting posted in compliance with the requirements of the Texas Open Meetings Act with a quorum present;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE HIDALGO COUNTY EMERGENCY SERVICES DISTRICT NO. 1 AS FOLLOWS:

1. I, Commissioner, Ramon Montelvo, move that the tax rate be decreased by the adoption of the 2025 tax rate of \$0.0240 which is effectively a 0.67% increase in the total taxes for 2025 with \$0.00 for debt retirement and \$0.0240 for maintenance and operations and which \$0.0240 rate does exceed either the No New Revenue Rate or the Voter Approval Rate as determined by the Tax Assessor-Collector for the District.

THIS TAX RATE WILL RAISE 0.67% MORE TOTAL TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE

THE TAX RATE WILL EFFECTIVELY BE DECREASED BY ELEVEN PERCENT (11%) AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY \$2.90 FROM \$26.90 TO \$24.00.

In addition, the Hidalgo County Tax Assessor-Collector is authorized to assess and collect 2025 taxes, together with all applicable penalties, interest and attorney's fees as provided by law, for the District employing the tax rate as approved herein. The authority granted herein includes taking all actions necessary to collect such taxes, including, but not limited to, employing the same delinquent tax attorney as engaged by Hidalgo County for collection of its taxes, and the payment of all expenses incurred in the collection of such taxes, including, but not limited to any fees due the Hidalgo County Tax Assessor-Collector and any such delinquent tax attorney as engaged by Hidalgo County, prior to the delivery of the net amount due the District to the District

2. I, Commissioner, Jennifer Rektorik, second the motion.
3. In accordance with the requirements of Section 26.05(b) of the Texas Tax Code, a record vote on the motion was taken as follows:

Commissioner	For	Against	Absent
Mark McCaleb	✓		
Ramon Montalvo	✓		
Jennifer Rektorik	✓		
James A. Vos	✓		
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PASSED AND APPROVED THIS THE 8th DAY OF SEPTEMBER, 2025.

APPROVED:


MARK McCALEB, President

ATTEST:


JENNIFER REKTORIK,
Secretary - Treasurer