

ROBERTSON COUNTY EMERGENCY SERVICES DISTRICT

Proposition Election Frequently Asked Questions (FAQ)

The Board of Commissioners (the "Board") of Robertson County Emergency Services District ("RCESD", or the "District") has called for a Sales and Use Tax proposition to be on the election ballot for Saturday, May 6, 2023. If approved by voters, this proposition would authorize up to two percent (2%) to be captured by the District in all areas not yet at the state maximum of 8.25%. If the proposition passes, the funds will be used to address the needs of the District regarding the rapid population and commercial growth in the area.

To ensure that residents and other constituents of the District have accurate information regarding the proposed authorization and the Board's goals for the District, answers to common questions are provided below. This page will be updated periodically to address additional questions and provide additional information prior to the election.

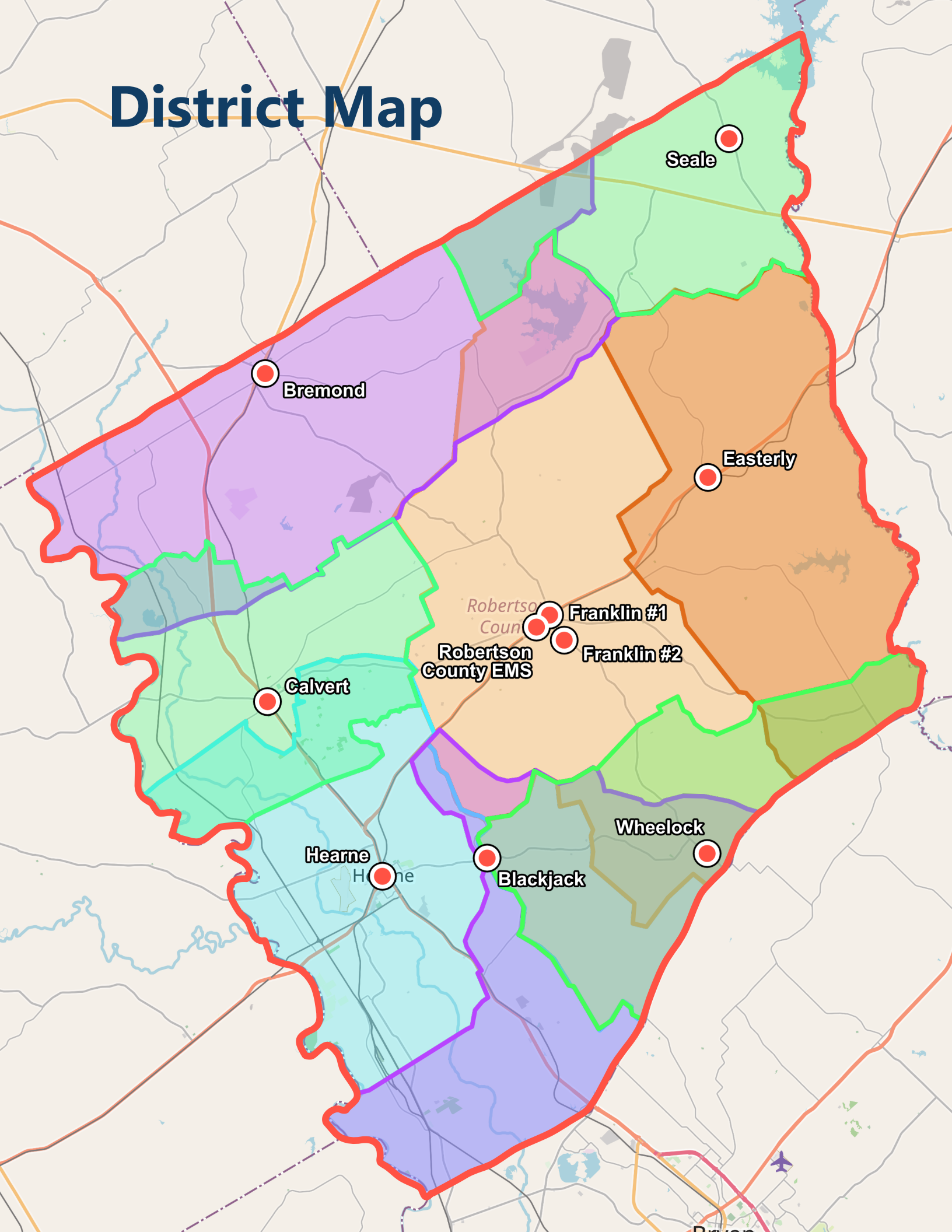
What is Robertson County ESD?

An Emergency Services District (ESD) is a grass-roots government entity created by voters in an area to fund fire protection, emergency medical services, or both. More than 300 districts are operating in Texas, and more are added at almost every uniform election date.

Robertson County Emergency Services District ("RCESD", or the "District") is the government entity that collects property tax to fund eight (8) volunteer fire departments (VFDs) and one emergency medical services (EMS) provider; these entities then provide fire suppression and emergency medical services to the residents within the District's boundaries, and to neighboring reciprocal mutual aid partners as needed. These taxes fund a station, apparatus, personnel, and equipment the fire department utilizes to provide fire protection for the community.

The taxes collected come from an ad valorem tax, commonly known as property tax. Emergency Services Districts are capped by the Texas Constitution at \$0.10/\$100 valuation of taxable property; the 2022 tax rate was set at \$0.07290/\$100. Often, this revenue source alone is insufficient to meet the emergency response needs of districts, and boards seek additional funding outside of property tax.

District Map



Why does the District need more funding?

Through sound fiscal management and good stewardship, the Board of Commissioners of Robertson County Emergency Services District has been able to purchase and maintain the current training, apparatus, and equipment to protect the community up to this point while managing their capital reserve for scheduled, long-term expenditures.

However, contracting with and funding 8 VFD providers and an EMS provider can be challenging in the face of economic uncertainties.

Currently, there are three major issues facing the District which require additional funding:

- Providing for purchases of role-specific apparatus along scheduled replacement cycles
- Expanding existing stations or building new stations to house apparatus, gear, etc.
- Augmenting VFD budgets for gear and specialized equipment purchases (radios, cascade systems, SCBA, etc.)

As the Board considers the next 10 years of growth and emergency response, long-term strategic goals have been drafted to highlight the next steps in anticipating the needs of the District.

What are the issues facing the district?

RCESD has been diligent about forecasting and planning for equipment purchases and maintenance for the foreseeable future, unfortunately increased costs for apparatus and longer lead times require more expenditure than in previous years.

RCESD has seen tremendous population and commercial growth over the past decade. Because of this growth, the number of calls the District has responded to has increased, as more people in the area require more response at an exponential rate relative to that growth; this growth requires additional equipment purchases for single-use items, wear-and-tear maintenance on equipment, and additional staff to respond with.

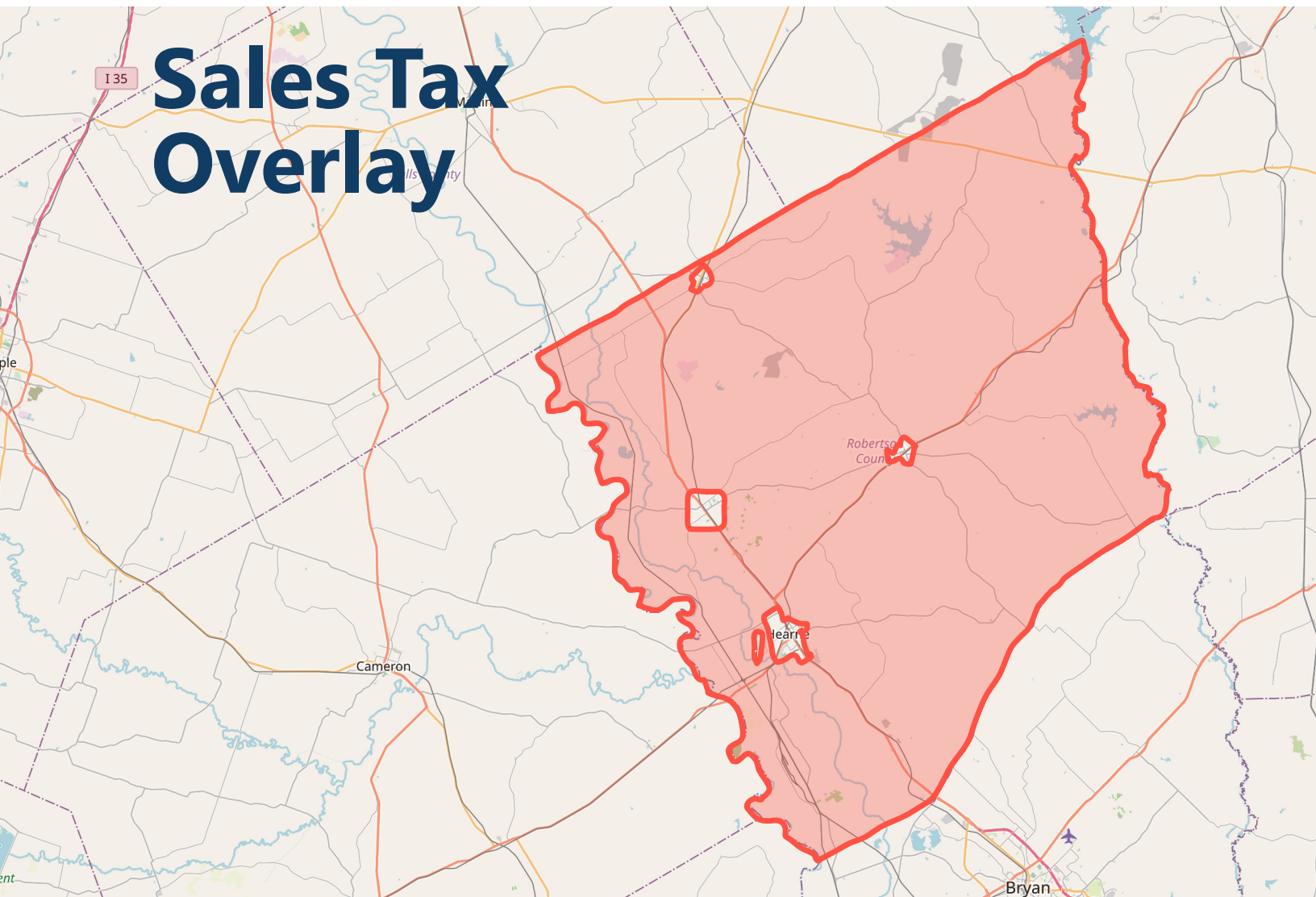
Why a Sales Tax?

By levying a Sales and Use Tax, RCESD would be shifting a portion of the funding for emergency services from property owners to anyone buying taxable goods and services in the District. The current property tax rate approved by voters is \$0.07290/\$100 valuation. The District is unable to increase the property tax rate beyond the state maximum and hesitant to increase property tax burden on residents, thus the Board of Commissioners has chosen to seek additional funding through sales and use tax.

The Board of Commissioners has considered several sources of additional funding and the best option would be the implementation of a sales and use tax in the District. In Texas, the state captures \$0.0625 (6.25%) on every dollar spent but allows other local government entities to capture up to \$.02 (2%), with a state maximum of \$0.0825 (8.25%), to support community services. If the District levied up to a two percent (2%) Sales and Use Tax, it could supplement the existing funding of emergency services from solely depending on residents' property taxes to those people traveling to and through the RCESD community, who may also use and benefit from local emergency services.

What areas does the proposed new sales tax affect?

Residents and visitors making purchases in areas where a city or the county has “carved out” an overlay are already paying the state maximum of eight and a quarter percent (8.25%) sales and use tax. To clarify, no area within the District can go above the state sales and use tax cap as a result of this election proposition. **If so approved by voters, this proposition would only affect residents and visitors making purchases in areas not currently capturing the state maximum, meaning the remaining sales tax collections beyond the state-required capture would stay within the District for local emergency response services and initiatives.**



What Happens If the Sales Tax Proposition Fails?

Whether or not the sales tax measure passes, the RCESD Board of Commissioners will continue to serve the residents within the District boundaries, but their ability to address the issues facing the District's growth requirements and staffing goals would be hindered, as outlined above.

What Will the Ballot Look Like?

The May 6, 2023 ballot will ask residents of the District to vote for or against a Local Sales and Use Tax, for the entity known as Robertson County Emergency Services District. It will read as follows:

Proposition:

"The adoption of a local sales and use tax in ROBERTSON COUNTY EMERGENCY SERVICES DISTRICT at a rate not to exceed two percent (2%) in any location in the district."

Voters will need to be looking for this language if they wish to cast their vote regarding the sales and use tax for RCESD.

When, where, and how can I vote?

Early Voting Polling Places

Location (*ubicación*)

Address, City, ZIP (*dirección, ciudad, código postal*)

Robertson County Election Center

601 N. Hearne Street, Franklin, Texas 77856

Hearne Public Safety Building

306 W. 3rd Street, Hearne, Texas 77859

Calvert Fire Department

700 Railroad Street, Calvert, Texas 77837

Justice of the Peace #4

113 Jack Street, Bremond, Texas 76629

Monday, April 24 to Friday, April 28
(*el lunes, 24 de abril a viernes, 28 de abril*)

8:00 AM to 4:30 PM

Saturday, April 29 (*el sábado, 29 de abril*)

10:00 AM to 6:00 PM

Saturday, April 29 is only open in Hearne at the Public Safety Building. No other locations will be open that day.
(*el sábado, 29 de abril solo está abierto en Hearne en el Edificio de Seguridad Pública. Ningún otro lugar estará abierto ese día.*)

Monday, May 1 to Tuesday, May 2
(*el lunes, 1 de mayo a martes, 2 de mayo*)

7:00 AM to 7:00 PM

Election Day Polling Places

Location (*ubicación*)

Address, City, ZIP
(*dirección, ciudad, código postal*)

The Pridgeon Center

351 Cooks Lane, Franklin, Texas 77856

Hearne Public Safety Building

306 W. 3rd Street, Hearne, Texas 77859

Calvert Fire Department

700 Railroad Street, Calvert, Texas 77837

Justice of the Peace #4

113 Jack Street, Bremond, Texas 76629

Saturday, May 6
(el sabado, 6 de mayo)

7:00 AM to 7:00 PM

I have more questions...

Good! The goal is for the residents to have all the information at their disposal when voting approaches. Additional questions can be fielded through the “Contact Us” form on the District’s website: www.robcoesd.com/contact.html