

# SAFE-D



# Pen

Official Newsletter of the State Association  
of Fire and Emergency Districts  
MEMBERS-ONLY EDITION/SUMMER 2019



As key lawmakers look on, Gov. Greg Abbott signs Senate Bill 2.

## Property Tax Changes:

# Coming into Focus

**Inside: What's new with SB2 • What to do now  
De minimis is a big deal**



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**What's new with SB2**

**ESD tax-setting gets a makeover with legislation**

Here's a recap of what we know about Senate Bill 2:

Senate Bill 2 changes what once was known as the "effective tax rate" – the rate that would collect the same amount of taxes on properties from the previous tax year – to the "no-new-revenue rate."

It changes the "rollback rate" – the rate that makes the jurisdiction subject to voter action to lower the rate – to the "voter approval rate."

For most jurisdictions, that trigger rate has been lowered to 3.5 percent above the no-new-revenue rate from 8 percent, and the elections to get "voter approval" are automatic, not initiated by a petition.

But there are ways for most ESDs to get around that.

One exception to the 3.5 percent voter approval rate covers local governments with a tax rate of 2.5 cents per \$100 property value, and that may include some ESDs.

Those governments, along with junior college districts and hospital districts, are

CONTINUED PAGE 23 ► MAKEOVER



**New law kicks in Jan. 1; What you need to do now**

Most of the provisions of Senate Bill 2, the mammoth property tax overhaul that the Legislature passed and Gov. Greg Abbott signed into law, goes into effect Jan. 1, 2020.

So as ESDs set their tax rates in August and September, they'll be using procedures they've had to follow for years.

That doesn't mean, though, that an ESD can ignore the new law until Jan. 1. There are things that need to happen right now.

**STRATEGIC PLANNING**

SAFE-D has always encouraged ESDs to conduct strategic planning. If your ESD hasn't done it, now's the time.

Identify where the ESD wants to be in three-to-five years. What will it cost to get there? Can that be achieved under the limitations that Senate Bill 2 might impose on the ESD?

If you work backward from your future goals, where do you have to set this year's tax rate BEFORE Senate Bill 2 goes into effect?

All those questions need to be addressed as you work on your ESD's budget and prepare to set your 2019 tax rate.

**PLANNING FOR 2020**

Elsewhere on these pages, you'll see a detailed explanation of the no-new-revenue-, voter approval- and de minimis tax rates.

Using the de minimis tax rate (basically, the rate on the current tax base that would raise \$500,000), most ESDs will not be subject to the lower voter approval tax rate limits imposed by Senate Bill 2 (and the automatic elections they spark).

But the law requires that if an ESD is going to set its rate above the

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## It takes a village

By Cliff Avery  
Executive Director

SAFE-D is very proud of the webcasts it produces so that you can get training without having to leave your house. It's one of the ways we strive to keep your costs of training down.

From my vantage point, in the production "booth", there's another reason to be proud. I get to see who's registered for the webcasts, and that reinforces the breadth of our organization.

For example, when we aired our three-hour "ABCs of ESDs" webcast on July 27, ESDs across the state were watching.

Representatives from two of the newest ESDs in the state — in Reeves County — joined us. In case you've

been on the east side of I-35 for too long, Reeves County is west of Midland, Odessa and Monahans. Its county seat is Pecos.

Also on the webcast was a representative from Panola County ESD No. 1. Panola County is on the Louisiana border, east of Tyler.

The distance between Reeves County and Panola County is 600 miles.

To put that in perspective, that's farther than the distance between Portland, Maine and Washington, D.C. To make that trip, you'd drive through eight states. Eight.

But for that webcast, Reeves County and Panola County were officially in the same state, on the same page.

That's the essence of an association; bringing people who have common interests together so they can learn and prosper.

We plan on continuing that important electronic collaboration, but the face-to-face contact of events like our Annual Conference is similarly important.

We see that when we have our networking luncheon during the Conference. People from across the state

CONTINUED PAGE 22 ► AVERY

### ABOUT SAFE-D

SAFE-D, the Texas State Association of Fire and Emergency Districts, is the only association dedicated to meeting the needs of Texas emergency services districts. Through SAFE-D, member districts work smarter and work better to provide fire protection and emergency medical services to the people they serve.

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## **SAFE-D mourns former Board Member Mary Hamm**

Former SAFE-D Board of Directors member Mary Kelly Hamm, 72, died June 12 at her home.

Hamm was born on May 10, 1947 to the late Albert S. Kelly and Josephine Cushman Kelly. She had a heart for service her entire life, never tiring of helping others. She was a lifeguard during her high school years. Early on in her adult life she became a member of the South Montgomery County Volunteer Fire Department (SMCVFD) in Spring, Texas. She received her Master's Certificate in Firefighting and was a Fire Prevention Specialist who loved to teach fire safety and CPR to students at local schools.

She served on the Montgomery County ESD No. 8 Board of Commissioners and was named to the SAFE-D Board of Directors in 2003. She later became co-founder/owner of Keg Springs Winery in Hampshire, Tenn.

She is survived by her husband: Gerald M. Hamm; son: Brian (Becky) Hamm; brother: Pat (Celest) Kelly of Dothan, Ala.; a; brother: Mike (Carolyn) Kelly of The Woodlands; sister: Alice Johnson of Jonesboro, Ark.; and brother-in-law: Joe Brocato of Olive Branch, Miss. She was preceded in death by her parents and sister: Ann Brocato. Condolences may be offered online at [www.williamsfh.com](http://www.williamsfh.com).



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## **What's new with SB2**

# **De minimis tax rate may provide breathing room**

Senate Bill 2 will introduce an important new tax rate in 2020 — the “de minimis tax rate.”

“De minimis” is a legal term derived from the Latin “de minimis non curat lex,” which means “the law cares not for small things.”

The de minimis tax rate may be small to the law, but it’s a big deal for ESDs.

Under SB2, the de minimis tax rate is calculated by taking the no-new-revenue rate (the old “effective rate”) and adding the tax rate that, when applied to the ESD’s current tax base, would raise \$500,000 in additional revenue. That tax rate is added to the ESD’s current debt rate.

Using the de minimis rate, an ESD may be able to set a tax rate above the voter approval rate for ESDs and most other jurisdictions in the state, which is now defined as a 3.5 percent increase over the now-new-revenue rate.

There are a lot of “ifs”, “ands” and “buts” in the concept of the de minimis rate, but here’s what it boils down to:

- If the ESD’s adopted rate exceeds the 3.5 percent voter approval rate and exceeds the de minimis rate, the ESD must order an election in November.

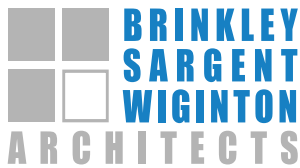
- If the ESD’s adopted rate is equal to or lower than the de minimis rate but exceeds the 8 percent voter approval rate applicable to a special taxing unit, citizens may petition for an election to ratify or disapprove of the tax rate.

- If the ESD’s adopted tax rate is lower than the de minimis rate and does not exceed the 8 percent voter approval rate applicable to a special taxing unit, no election is required, and no election can be petitioned.

(There’s a wrinkle here. Even if the ESD’s adopted rate does not exceed the de minimis rate or the 8 percent voter approval rate applicable to a special taxing unit, the ESD must still adopt its tax rate 71 days before the November election — around mid-August — if it exceeds the 3.5 percent voter approval rate.)

**CONTINUED PAGE 21 ► DE MINIMIS**

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## What's new with SB2

# Unused increment factor lets ESD 'bank' lower tax rates

Some ESDs may benefit from a new Senate Bill 2 provision – the “unused increment rate.”

The unused increment rate is used to calculate the voter approval rate and is designed to encourage local governments to keep their tax rates low.

Basically, the unused increment rate allows an ESD to “bank” the difference between its adopted rate and the voter approval rate over the previous three years.

Here's a simplified example: Say that an ESD had a voter approval rate of 8 cents per \$100 of property value for the previous three years, but in each of those three years it adopted a tax rate of 7 cents per \$100. In the fourth year, the ESD's unused increment rate would be 3 cents per \$100



(the total of the three “unused increments” from the previous three years) and that would be added into the standard voter approval rate calculation of 3.5 percent above the no-new-revenue rate.

Every year before the 2020 tax year, the unused increment rate is zero, so it will take awhile for the unused increment rate to have significant impact.

That's especially true for ESDs. As is discussed elsewhere

in this newsletter (“De minimis tax rate may provide breathing room”, Page 8), SB2's de minimis rate calculation will likely avoid the limits of a 3.5 percent increase in the standard voter approval rate.

CONTINUED PAGE 15 ► UNUSED

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## What's new with SB2

# Law changes notice requirements, number of hearings

SB2 changed some of the notice requirements for ESDs as they adopt their tax rates, effective in the 2020 tax setting process.

By Aug. 7 or as soon as possible thereafter, the designated officer or employee of an ESD must use a form provided by the comptroller to post notice on the ESD website of:

- (1) the no-new-revenue and voter approval tax rate and information about how they were calculated;
- (2) the estimated amount of the interest and sinking fund balances and the estimated amount of maintenance and operation or general fund balances remaining at the end of the current fiscal year that are not encumbered by debt obligations; and
- (3) a schedule of the ESD's debt obligations.

Previously, if an ESD proposed a tax rate above the effective tax rate, it was required to hold two hearings prior to adopting a tax rate.

Under SB2, that's changed. There's only one hearing



required if an ESD proposes to exceed the lower of the no-new-revenue rate or the voter approval rate, and the hearing and setting of the tax rate can occur at the same meeting of the ESD Board of Commissioners. Under current law, ESDs must adopt their budget prior to adopting the tax rate. This can be accomplished at the same meeting.

The ESD must give at least five days notice of the public hearing. A different notice is required depending on the rate the ESD is considering and how it fits into calculation of no-new-revenue tax rate, voter approval tax rate and de minimis tax rate.

SB2 also requires a table to be included in the notice that compares the taxes imposed on an average residence homestead in the previous year to the taxes proposed for the current year.

As in previous laws, ESDs with low tax levies — a tax rate less than 50 cents per \$100 of property value and with total levies under \$500,000 — continue to have the simplified tax process with fewer notice requirements.



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## Survey shows EMTs face physical, verbal assaults

About three out of five Austin-Travis County EMS medics say they have been physically assaulted more than once on the job in the past two years, a new survey by the department says.

Austin-Travis County EMS conducted an internal survey earlier this year after noticing a worldwide increase in violence against medics, EMS Capt. Darren Noak told the Austin American-Statesman.

Two surveys were emailed to field medics and communications staff. A total of 210 field medics and 26 communications staff responded to the survey, which found most experienced a physical or verbal assault in the last two years.

The survey found that 22 communications employees said they had been verbally assaulted more than once in the last two years, and 132 field medics said they had been physically assaulted more than once in the last two years, the survey says. Most of the assaults on medics happened in the back of ambulances, while communications staff were often yelled at by 911 callers, Noak said.

CONTINUED PAGE 15 ► EMTs

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We are an Emergency Services Districts law firm and have been dedicated to our clients since the firm's formation in 1988.

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## Services held for Rose Smith, 38

A memorial service for Rose Smith, a frequent exhibitor at SAFE-D conferences, was held July 18 at Grace United Methodist Church in Corpus Christi. She died July 12 after a sudden illness.

She worked for Jacobs-Weber Insurance for 12 years managing a program insuring emergency equipment and fire truck dealers in 40 states.

Born March 30, 1981 to Richard and Mary Bremer, she received her bachelor's of Business Administration and master's degree in Secondary Education from Texas A&M University-Corpus Christi.

Rose married Adam Smith in 2015 and had their miracle baby, Charlotte Rose, in 2017.

Memorial donations may be made to the Wesley Community Center, P. O. Box 7099, Corpus Christi, TX 78467-7099.

## Unused

*from Page 10*

For those ESDs, though, the eventual addition of the unused increment rate to determine the voter approval rate may still be important.

Under SB2, even if using the de minimis rate allows an ESD to avoid a virtual 3.5 percent cap on increasing its revenues, it still must adopt its tax rate 71 days before the November election if its adopted rate will exceed the voter approval rate.

Adding in the unused increment rate to determine the voter approval rate, as SB2 stipulates, may allow some ESDs to delay the adoption of their tax rate. An ESD may be able to set its tax rate below the higher voter approval rate that an unused increment rate may provide.

## EMTs

*from Page 14*

Impairment, aggressiveness and mental or behavioral health conditions contributed to the assaults, the survey found.

"It is estimated that even these high numbers do not reflect the true magnitude of assaults on ATCEMS personnel because assaults are likely under-reported and only cases involving injuries are reported most commonly," EMS said in a statement about the survey.

Most of the field medics and communications staff reported that physical assaults and verbal assaults were an unavoidable part of working for the department, the survey found.

The agency said it will create teams to address what the surveys found, and aim to reduce the number of assaults and get better at reporting, training, de-escalation techniques and working with law enforcement.



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# ESD ROUNDUP

*Buildings, boats and brokering*

**Hidalgo County ESD No. 3** officials joined with representatives of the Edinburg Fire Department and Hidalgo County July 2 for a groundbreaking for a new 10,000 sq. ft. facility that will house both a fire and EMS station and a police substation.

The ESD contributed \$500,000 toward the cost of the \$2.5 million building, The Monitor reported.

In Burnet County, the Lower Colorado River Authority and the Pedernales Electric Cooperative awarded \$19,643 in funding to the Cassie Volunteer Fire Department/**Burnet County ESD No. 2** to help purchase a new fire rescue boat, DailyTrib.com reported.

The local department and ESD are matching the funds with \$26,643. Cassie is on Lake Buchanan. Currently, when calls come in that require a boat, Cassie VFD must request assistance from other agencies or the Texas Parks and Wildlife Department.

The donation was one of four grants, totaling \$111,000,

that the LCRA handed out through its Community Development Partnership Program to Highland Lakes emergency service agencies. The Pedernales Electric Cooperative chipped in on two of the donations.

In **Taylor County**, with Abilene as the county seat, the county commissioners court refused to call an election to create an EMS emergency services district. The majority on the court opposed additional taxes for ambulance service.

**Rains County ESD No. 1** will consider whether to permit Hopkins County Emergency Medical Services to operate within its jurisdiction.

Hopkins County Hospital District Board of Directors agreed to expand Hopkins County EMS services into Rains County, if the ESD agrees, KSST Radio reported.

Rains County ESD No. 1 commissioners were to consider accepting a contract, effective Oct. 1, with Hopkins County EMS at an Aug. 19 meeting.



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## What's new with SB2

# Law requires ESDs to go online with tax info

Under SB2 provisions that go into effect Jan. 1., local governments are required to post their tax information on their own website or on a “generally accessible Internet website.”

This was presumed to include third-party websites, like Facebook. It could also apply to a fire department’s website or another third party’s website as well. But the link needs to be clear.

The new law requires that this information be available on the website:

1. The name of each member of the ESD Board;
2. The mailing address, email address, and telephone number of the ESD;
3. The official contact information for each member of the ESD Board;
4. The ESD’s budget for the previous two years;
5. The ESD’s proposed or adopted budget for the current

year;

6. The change in the amount of the ESD’s budget from the preceding year to the current year, by dollar amount and percentage;
7. The amount of property tax revenue budgeted for maintenance and operations for the current year and previous two years;
8. The tax rate for maintenance and operations adopted by the ESD for the current year and previous two years;
9. The tax rate for debt service adopted by the ESD for the current year and previous two years; and
10. The most recent financial audit of the ESD.

SAFE-D is evaluating ways it can help its members comply with the website requirements. Keep an eye on your email and on the SAFE-D website, [www.safe-d.org](http://www.safe-d.org), for updates.

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# Wildfire season runs year-round

*From the Texas Division  
of Emergency Management*

For many USDA Forest Service employees, fire season is something they remember from the start of their careers, when they quickly learned there were five seasons: winter, spring, summer, fall and fire season.

However, wildfire is year-round for much of the United States and the Forest Service is shifting to the concept of a fire year.

Wildfire season has become longer based on conditions that allow fires to start and to burn—winter snows are melting earlier and rain is coming later in the fall. What was once a four-month fire season now lasts six to eight months. For example, fires in recent years have burned well outside of the typical fire season throughout California, Arizona, New Mexico, Tennessee and New Jersey. Fires in the

winter months are becoming part of the norm.

Other factors contributing to longer fire seasons include extended drought, tree mortality from pine beetles and invasive species such as cheat grass that allow fire to ignite easily and spread rapidly.

Added to all this were policies that encouraged aggressive fire suppression for more than a century. These policies had the effect of allowing fuels to accumulate, leading fires to grow in size and intensity. All these conditions are making wildfires harder to control and allowing forests to hold fire longer.

For years, agencies relied on seasonal firefighters for summer months, but now that wildfires are burning into the winter, they need to reevaluate their hiring plans. Wildland firefighting agencies also need to evaluate the way they conduct training for year-





round fire, as well as how to handle the inevitable workforce fatigue.

Forest Service crews plan for wildfire year-round. They know that it isn't a matter of **if** there will be a fire, but **when**. They proactively pursue fuel reduction treatments like mechanical thinning and prescribed fires. When conditions are favorable, options such as these reduce the risk of catastrophic wildfires. Even in a year like this, which has been unusually wet and cool, fire managers see opportunities to prepare for wildfires. The Forest Service is committed to an all-lands response and works with state and local agencies in mutual aid and to reduce risk.

Residents who live in fire-prone areas must also plan and live in fire adapted communities. Defensible space, structure hardening and family plans for a possible evacuation, including pets, should be part of living in the wildland-urban interface.



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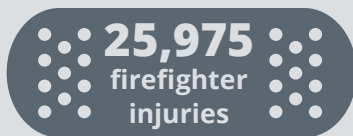
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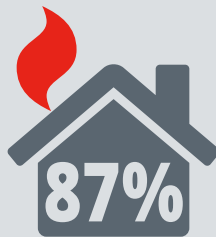
## At a Glance

# Fire-Related Firefighter Injuries Reported to the National Fire Incident Reporting System (2015-2017)

From 2015 to 2017,  
an estimated



occurred annually on the fireground, and another 4,525 injuries occurred while responding to or returning from an incident.



The majority of fire-related firefighter injuries (87%) occurred in structure fires. In addition, on average, structure fires had more injuries per fire than nonstructure fires.



Injuries resulted in lost work time for 46% of firefighters with reported fire-related injuries.



Fires resulting in firefighter injuries occurred more often in July, at 11%, and peaked between the hours of 1 and 5 p.m.



Overexertion/Strain was the cause of 29% of reported fire-related firefighter injuries.



Of the reported fire-related injuries, 67% of the firefighters were transported to hospitals to be treated for their injuries. Of those firefighters treated at a hospital, 70% were career firefighters.

Topical reports are designed to explore facets of the U.S. fire problem as depicted through data collected in the U.S. Fire Administration's National Fire Incident Reporting System. Each topical report briefly addresses the nature of the specific fire or fire-related topic, highlights important findings from the data, and may suggest other resources to consider for further information.

To read the full report, visit: [www.usfa.fema.gov/data/statistics/reports](http://www.usfa.fema.gov/data/statistics/reports).



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# Emergency Services Districts: Quick Facts

- At present, there are 330 known ESDs in the state.
- ESDs protect an estimated 8 million Texans.
- 226 ESDs are currently SAFE-D members.
- Of the 330, there are 10 ESDs that exist in more than one county.
- Capped Out: 156 ESDs are currently taxing at \$0.09 per \$100 of property valuation or above.
- Low Revenue: Approximately 75 ESDs collect less than \$100,000 per year in ad valorem revenue.
- Median ESD tax rate is 7.5 cents. Median ad valorem levy is approximately \$376,000.
- Sales Tax:
  - At least 98 ESDs collect sales tax. This is an increase of at least 20 ESDs in just the last calendar year.
  - 16 ESDs have varied sales tax rates because of carve-outs.
  - At least 5 ESDs are known to levy no property tax and exist on sales tax alone (mostly in far west Texas).

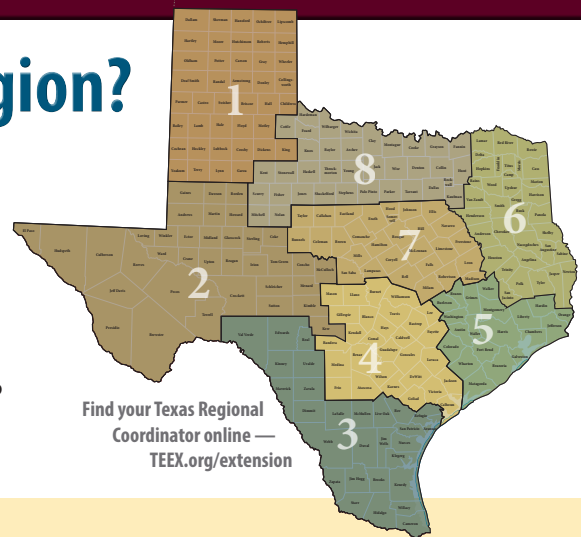
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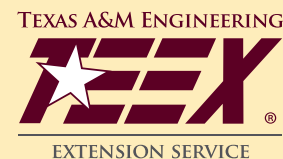
### Program Overview

- Receive professional training delivered to your location
- Courses meet or exceed the requirements of the NFPA, SFFMA, and/or TCFP
- NFA field, direct delivery, and fee-based courses are also offered
- Many courses are delivered at no cost to personnel within Texas



### Types of Courses offered

- Emergency Vehicle Driving & Safety
- Wildland Firefighting
- Incident Command Courses
- Health & Safety Officer Courses
- National Fire Academy Courses
- SFFMA Fire Academies
- SFFMA Certification Testing
- Fire Department Drills



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To determine the tax rate necessary to raise \$500,000, take your current tax base and divide it by 100. Divide 500,000 by that figure.

Here's an example from the comptroller's 2017 tax rate database:

An ESD has a taxable value of \$340,563,943. Its previous year's rate was 6.5 cents per \$100 of property value.

This year, its no-new-revenue rate is 7.27 cents per \$100 property value. It's voter approval rate – the 3.5 percent increase – is 7.4975 cents per \$100.

The 8 percent voter approval rate that applies to special jurisdictions and that comes into play when applying the de minimis rate is 7.85 cents per \$100.

To raise \$500,000 on its current tax base, it would have to levy a rate of 14.68 cents per \$100 (500,000 divided by 3,405,639.43). Once that's added to the no-new-revenue rate (there's no current debt rate), its de minimis rate is 21.95 cents per \$100.

Which, as every ESD official in Texas knows, it can't do – that exceeds the 10 cents per \$100 cap that's set in the Texas Constitution.

So this ESD could set its tax rate at 7.85 cents per \$100. It would not have to call an election, and it would not be subject to a voter petition. If it uses that rate, though, it would have to adopt that rate 71 days before the November election because that exceeds the voter approval rate.

**What's new with SB2**

**First responder pay can't be cut in '20**

Senate Bill 2 prohibits local governments from decreasing first responder compensation in the budget for the fiscal year that begins in 2020.

That's the only year that the law applies to.

The measure could be designed to counter local government arguments that the tax reforms would hamper their emergency services.

Compensation includes a salary, wage, and benefits such as insurance and retirement.

The new law covers firefighters certified by the Texas Commission on Fire Protection; any person licensed under Chapter 773 as an emergency care attendant, emergency medical technician, emergency medical technician-intermediate, emergency medical technician-paramedic, or licensed paramedic; and peace officers.

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share their experiences — their successes and their frustrations — that they’ve received as they try to provide emergency services to their neighbors.

In a (slightly) more formal setting during our Conference, representatives from ESDs conduct break-out sessions, discussing various facets of their ESD’s operations. These are always popular, because it’s great to have the real-world experience from someone who’s in a similar situation.

Even if the particulars are not identical (“If you’ve seen one ESD, you’ve seen one ESD,” as we in SAFE-D say often), there are object lessons that can be learned and applied to another ESDs.

To that end, we’d like to invite you to share your ESD’s story with others in the emergency services community at our 2020 Annual Conference, Feb. 20-22 at the Moody Gardens Convention Center in Galveston.

If you have a program that has been successful, a new way to conduct your ESD meetings, hints on hiring staff — anything that you’ve learned as an ESD official that might help another ESD — please submit your idea for a break-out session to SAFE-D’s 2020 Annual Conference at [www.safe-d.org/20proposal](http://www.safe-d.org/20proposal).

We have to cover a lot of ground in Texas if we want to help each other out. Your ESD’s experience may help your colleagues in Reeves County, in Panola County and in the other 90-plus counties of Texas that depend on ESDs to protect their folks.

voter approval tax rate (even if it won’t exceed the de minimis rate and won’t be subject to even a rollback petition), it must adopt that rate 71 days before the November uniform election date.

That’s in mid-August.

ESDs have to approve their budgets before they can set their tax rates. Basically, that means that ESDs, if they’re going to exceed a 3.5 percent increase on their no-new-revenue rate (formerly “effective rate”), they have to have their budgets ready in early August 2020.

**TAX ASSESSOR-COLLECTOR REPORT**

One provision of SB2 that does go into effect this year requires each taxing unit in the state to submit to its county assessor-collector the worksheet used by the taxing unit to calculate effective and rollback rates for the 2015-2019 tax years. The worksheets are to be submitted by Sept. 25.

The assessor collector must post the worksheets on the county’s website.



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treated as “special taxing units.” Special taxing units still have a voter approval rate of 8 percent above the no-new-revenue rate, and then the election is not automatic; voters must petition to roll it back to the effective rate.

The most recent tax rate spreadsheet prepared by the State Comptroller’s office show that 12 ESDs had a tax rate of 2.5 cents or lower in 2017.

Many ESDs may be able to avoid the lower voter approval rate and the costly election it would require because of a new component of the tax calculation – the “de minimis tax rate.”

(“De minimis” is a legal term derived from the Latin “de minimis non curat lex,” which means “the law cares not for small things.”)

Basically, the local government’s de minimis tax rate is the rate on

its current tax base that would raise \$500,000 above the no-new-revenue rate, plus its current debt rate.

The automatic election provision of SB2 kicks in if a local government exceeds its voter approval rate or its de minimis rate, whichever is greater.

If an ESD exceeds the voter-approval rate, but doesn’t exceed the de minimis rate, it’s treated as if it were a “special taxing unit.” If its tax rate exceeds the 8 percent increase above the no-new-revenue rate, the ESD is subject to a voter rollback petition, not an automatic election.

But there’s a hitch: Suppose an ESD plans to exceed the voter approval rate and use the de minimis rate (or less). Even if the de minimis rate does not exceed the 8 percent increase, and the ESD is not subject to an election petition, it must adopt its tax rate 71 days

before the November election, about mid-August.

That doesn’t give it much time to adopt a budget (Remember, ESDs are required to adopt their budget before they set their tax rates) and set the tax rate.

The new law also builds in incentives for local jurisdictions to keep their tax rates well below the voter approval (rollback) rate.

SB2 creates the “unused increment rate” which is the difference between the actual tax rate and the voter approval rate over the past three years.

For example, say an ESD’s voter approval rate for the previous three years was 10 cents per \$100, but the ESD set its rate each year at 9 cents per \$100, which was the no-new-revenue rate.

In the fourth year, the ESD’s voter approval rate (assuming it has no current debt) is its operation-and-maintenance tax rate times 103.5 (a 3.5 percent increase) plus the three cents left “unused” over the past three years.

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