

Jefferson County Emergency Services District No. 1

Proposition Election Frequently Asked Questions (FAQ)

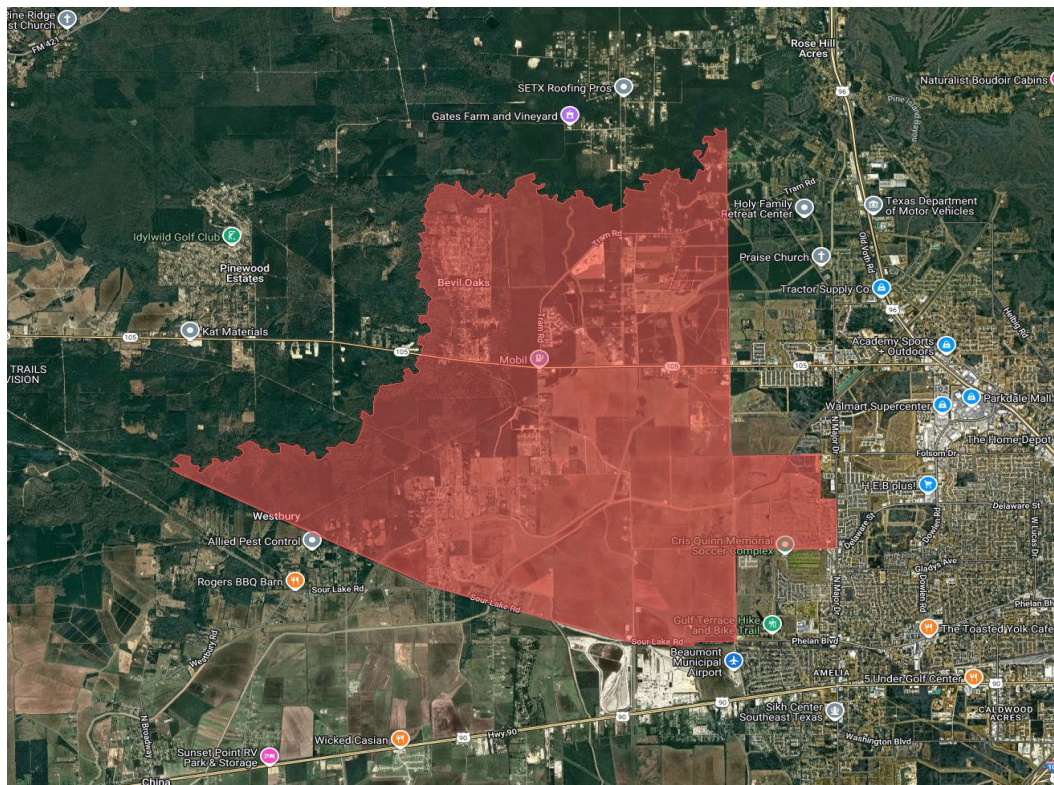
The Board of Commissioners (the "Commissioners") of Jefferson County Emergency Services District No. 1 ("JCESD No. 1", or the "District") has called for a sales and use tax proposition to be on the election ballot for Tuesday, November 4, 2025. If approved by voters, this proposition would authorize up to one and one-half percent (1.5%) to be captured for the District in all areas not yet at the state maximum of 8.25% (i.e., Bevil Oaks). If the proposition is approved, the additional funds will be used to meet District's emergency response needs.

To ensure that residents and other constituents of the District have accurate information regarding the proposed authorization and the Commissioners' 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 Jefferson County Emergency Services District No. 1?

An Emergency Services District (ESD) is a political subdivision of the state of Texas formed pursuant to Chapter 775 of the Texas Health & Safety Code. ESDs are responsible for providing fire protection and emergency first responder services to the residents of their district.

Jefferson County Emergency Services District No. 1 ("JCESD No. 1", or the "District") is the local ESD responsible for providing the fire suppression and emergency first responder services to District's residents, as well as to neighboring communities through mutual aid agreements. A map of JCESD No. 1 is set forth as follows:



The District is primarily funded through an ad valorem (property) tax, capped by the Texas Constitution at \$0.10 per \$100 of taxable property valuation. For FY 2025-26, the District's tax rate

is set at \$0.064226 per \$100, which is expected to generate only \$252,011.39. This is roughly \$These tax dollars are used to operate the fire department—funding stations, apparatus, \$64.23 per hundred thousand dollars valuation per household. With these funds, the JCESD No. 1 staffs the fire station with off-duty firefighters, and purchases and maintains the equipment needed to provide fire protection and emergency response for the community. Unfortunately, the ad valorem tax revenue source, together with limited grant opportunities, is insufficient to meet the growing emergency response needs of the District. For this reason, the Commissioners are seeking additional funding beyond property taxes.

Why does the District need more funding?

Through sound fiscal management and good stewardship, the Board of Commissioners of JCESD No. 1 has been able to purchase and maintain equipment and apparatus (i.e., fire trucks and response vehicles) needed to protect the community, while also providing training, hiring off-duty firefighters on a limited scale, and establishing and managing a capital reserve account for scheduled long-term expenditures. However, there are three (3) major issues facing the District which require additional funding are as follows:

- Hire additional certified firefighters to provide full-time staffing at the District's fire station;
- Purchase additional equipment, including PPE (Personal Protective Equipment) and emergency response vehicles to ensure firefighter readiness and safety; and
- Acquire property to build a more centrally located fire station.

Over the past three (3) years, the costs to hire off-duty professional firefighters has increased from \$16 an hour to \$22 an hour. Currently, the District is only able to provide these services for 10 hours during the daytime, 7 days a week, and Friday nights and Saturday nights. With additional funding, the District will be in a better position to afford the additional services of the professional firefighters.

As the District's population continues to grow in the central part of the District, the Board has begun searching for property to build a second station to improve response times. Studies and cost projections prepared on behalf of the District estimate construction costs between \$2,000,000 and \$3,000,000, excluding the cost of land.

Why a Sales Tax?

The Board of Commissioners has considered several sources of additional funding, and the Commissioners determined that the best option would be the implementation of a sales and use tax in the District.

State law authorizes Emergency Services Districts may levy a property tax up to a state maximum of \$0.10 per \$100 of valuation. The District's current rate is \$0.064226 per \$100 of valuation, which is projected to generate \$252,011.39 for the 2025–2026 fiscal year. While there is room to increase the property tax rate, the Commissioners believe it is in the best interest of the District to seek an increase in the sales tax rather than raising property taxes because:

- A sales tax provides an additional revenue source that is shared not only by residents of the District but also by those traveling through it; and
- State law limits how much a governmental entity may raise property taxes in a given year without voter approval.

Additionally, the state has a sale tax where the state captures \$0.0625 (6.25%) on every dollar spent but allows other local government entities to capture up to \$.02 (2%) for a combined maximum rate of \$0.0825 (8.25%). Jefferson County also assesses a \$0.0500 (.05%) tax rate and therefore, the District is left with one and one-half percent (1.5%) of sales taxes available, except for the residents of the City of Bevil Oaks, who are already taxed at the state maximum of 8.25%. Therefore, residents of the City of Bevil Oaks will not incur any additional sales tax burden.

What Areas Does the Proposed New Sales Tax Affect?

To clarify, no area within the District can go above the 8.25% state sales and use tax cap as a result of this election proposition. Residents and visitors making purchases in the City of Bevil Oaks, Texas city limits are already paying the state maximum of eight and a quarter percent (8.25%) sales and use tax. **If approved by voters, this proposition would only affect residents and visitors making purchases in areas of the District where the sales tax is not already 8.25%.**

How are Online Sales Taxed?

Purchases made at major retailers, including online vendors such as Amazon, are subject to the sales and use tax if the purchased items are made purchased/delivered within the District. This applies the same way as in-person purchases at Walmart or other local retailers. Thus, the District will receive the benefit of sales taxes paid through online purchases.

Currently, if a purchase is made in the District but outside of the City of Bevil Oaks and the resident is charged 8.25%, the 1.5% local sales tax portion are being captured by the state of Texas and are not being allocated directly to the District. If approved, any excess sales tax currently paid by someone within the District will be allocated to the District.

What Happens If the Sales Tax Proposition Fails?

Whether or not the sales tax measure passes, the JCESD No. 1 Board of Commissioners will continue to serve the residents within the District's boundaries, but their ability to address the issues facing the District's growth requirements and staffing goals would be limited, as outlined above.

What Will the Ballot Look Like?

The November 4, 2025 ballot will ask residents of the District to vote for or against a Local sales and use tax, for the entity known as Jefferson County Emergency Services District No.1. It will read as follows:

Proposition:

THIS IS A TAX INCREASE

The adoption of a local sales and use tax in Jefferson County Emergency Service District No. 1 at a rate not to exceed one and one-half percent (1.5%) in any location in the District.

Voters will need to be looking for this proposition on their ballot, if they wish to cast their vote regarding the sales and use tax for JCESD No. 1.

When, where, and How Can I Vote?

Voting schedules and locations for the November 4, 2025, election can be found at this official Jefferson County website: <https://www.jeffersonelections.com>

I Have More Questions...

The goal is for the residents to have all the information at their disposal when voting approaches. Please do not hesitate to contact the District at (409) 753-3486 or by sending a message to [JCESD No. 1](#).