



Jefferson County Emergency Services District No. 5 Proposition Election Frequently Asked Questions (FAQ)

The Board of Commissioners (the "Board") of Jefferson County Emergency Services District No. 5 ("JCESD No. 5" 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 one and one-half percent (1.5%) of sales and use tax to be captured by the District within its boundaries (current sales and use tax rate within the District is 6.75%). If the proposition is approved, the additional funds will be used to address the District's current needs and its additional needs arising from population and commercial growth in the area.

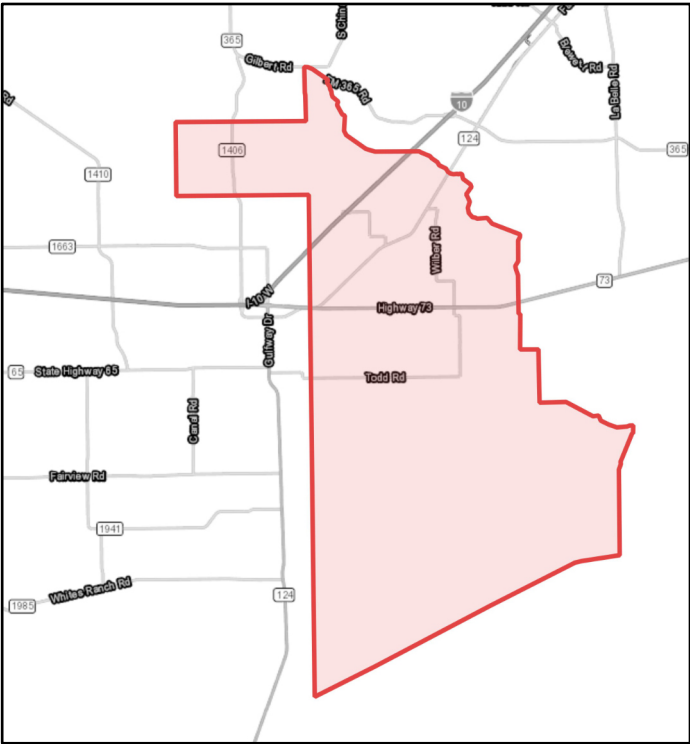
To ensure that residents and other constituents of the District have accurate information regarding the proposed authorization and the Board's goals for the District, answers to common questions are provided below. This page will be updated periodically to address additional questions and provide additional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

What is Jefferson County Emergency Services District No. 5?

An Emergency Services District (ESD) is a political subdivision of the State of Texas formed and operating pursuant to Chapter 775 of the Texas Health & Safety Code. ESDs are responsible for providing fire protection/first responder and/or emergency medical services to the residents of and visitors within the District.

Jefferson County Emergency Services District No. 5 ("JCESD No. 5" or the "District") is the local ESD responsible for providing fire protection and emergency medical services to the residents of and visitors within the District's boundaries, which consists of the unincorporated Hamshire area of Jefferson County, Texas (approximately 80 square miles), and to neighboring communities through reciprocal mutual aid agreements.

A map of JCESD No. 5's boundaries is set forth as follows:



JCESD No. 5 is currently levies and collects property taxes (ad valorem tax) to providing funding for the fire protection/suppression and emergency medical services within its boundaries, which are carried out by the District's contracted service provider, Hamshire Volunteer Fire Department ("Hamshire VFD"). The District's 2025 property tax rate is \$0.099084 per \$100 of valuation, and said rate is expected to generate only \$480,500 in revenue. With these funds, the District maintain, and if necessary acquire, the facilities and equipment utilized by Hamshire VFD to provide fire protection and emergency medical services 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 District is seeking additional funding beyond property taxes.



Why does the District need more funding?

Through sound fiscal management and good stewardship, the JCESD No. 5 Board has been able to thus far purchase and maintain apparatus and equipment needed to protect the community, while also being able to fund training for Hamshire VFD personnel. However, there are several major issues facing the District which require additional funding:

- Replacing an aging fleet of fire and EMS apparatus and equipment, and purchasing and maintaining new, state-of-the art fire and EMS apparatus and equipment to improve emergency response readiness and capabilities.
- Having emergency service personnel, including EMTs/Paramedics and licensed firefighters, to improve the fire and EMS responder availability and reduce response times.
- Purchasing additional equipment, including personal protective equipment (PPE), and providing additional personnel training to ensure emergency service responders safety, capabilities and readiness.
- Improving current facilities to provide accommodations for on-duty paid emergency service personnel.

While the JCESD No. 5 Board 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 expenditures than in previous years.

Why a Sales Tax?

JCESD No. 5’s Board has considered several sources of additional funding, and it has determined that the best option would be the implementation of a sales and use tax in the District.

By levying a Sales and Use Tax, JCESD No. 5 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 \$0.099084 per \$100 of property valuation. And, even with voter approval, the District is unable to increase the property tax rate beyond the state maximum of \$ 0.10/\$100

In Texas, the state captures \$0.0625 (6.25%) of sales and use tax on every dollar spent, but state law 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 levies a one and one-half percent (1.5%) 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 JCESD No. 5’s boundaries, who may also use and benefit from local emergency services.

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 items are 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.

What Happens If the Sales Tax Proposition Fails?

Whether or not the sales tax measure passes, the JCESD No. 5 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 limited, as outlined above.

What Will the Ballot Look Like?

The November 5, 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 Number 5. 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.5 at a rate of one and one-half (1.5%).”

Voters will need to be looking for this language if they wish to cast their vote regarding the sales and use tax for JCESD No. 5.

When, where, and how can I vote?

Voting schedules and locations for the November 5, 2025, election can be found at this official Jefferson County website: www.jeffersonelections.com

I have more questions...

Good! The goal is for the residents to have all the information at their disposal when voting approaches.

Please reach out to the District at Phone: (409) 555-1234
Email: info@jcsed5.com