



Important Information Announcement:

Dear citizens of Williamson County Emergency Services District (ESD) #2 / Sam Bass Fire Department (SBFD) coverage area (see map),

We wanted to provide an update on the November 2023 vote for a Sales and Use Tax dedicated to supporting ESD #2 / SBFD by adding additional funding to ensure the highest standards of care and protection for the community.

We regret to inform you that although the proposition passed the result was nullified by the State of Texas Comptroller's Office (see notice).

What Happened?

The ballot language was incorrect. The ballot read, "*The adoption of a local sales and use tax in Williamson County Emergency Services District No. 2 at the rate of two percent.*" The correct language should have been, "*The adoption of a local sales and use tax in Williamson County Emergency Services District No. 2 at the rate of up to two percent.*" The omission of "up to" meant that a small area in the district already collecting 1% would exceed the state allowed maximum of 8.25%.

What's next?

We are happy to announce that we are planning to have the Sales and Use Tax Proposition on the ballot for the citizens of ESD #2 in May 2025. We have engaged new legal council to aid us in this effort.

Thank you!

We want to express our gratitude to all those who voted in 2023. Rest assured that the safety and well-being of everyone in the SBFD district remain our top priority.

Connect with us.

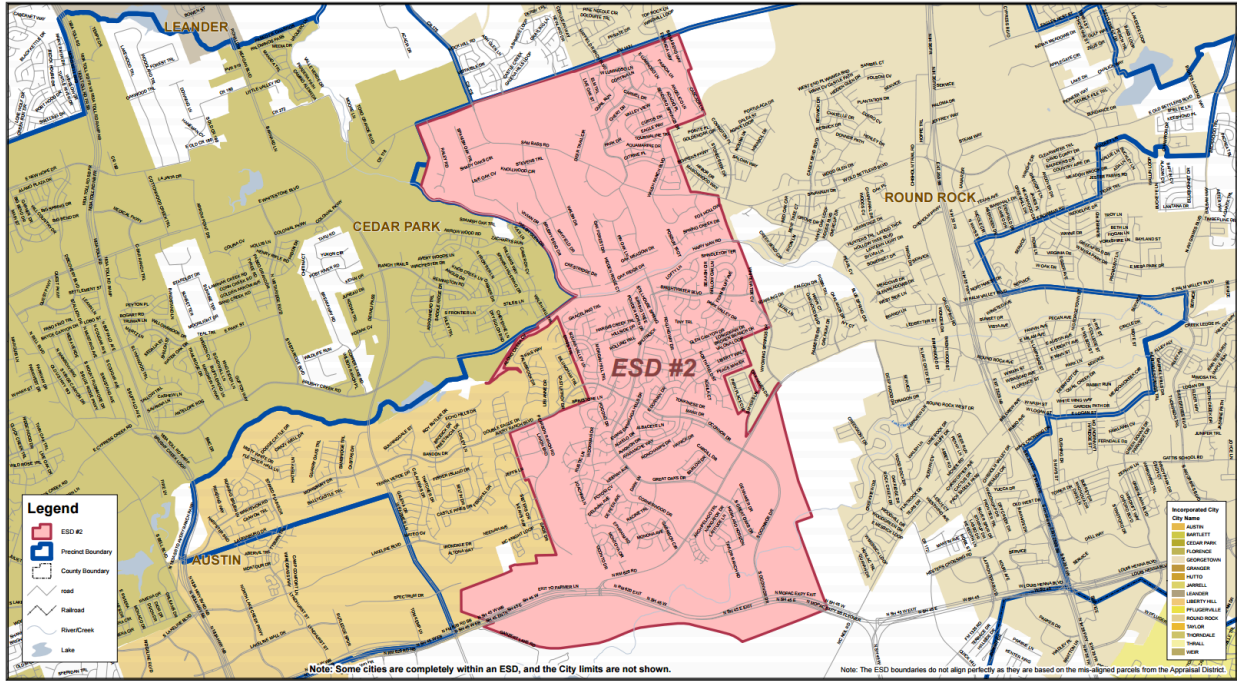
- www.sambassfd.com
- [Facebook](#), [Instagram](#), [X](#), [NextDoor](#)
- Open House at [SBFD Station #2](#) 16248 Great Oaks Dr. on Saturday, October 26th, 2024 from 10am-2pm
- Stop by [SBFD Station #2](#) 16248 Great Oaks Dr. during business hours M-F 9:00 AM - 5:00 PM

Sincerely,

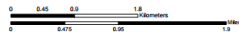
Williamson County ESD #2 / Sam Bass Fire Department



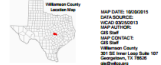
Williamson County ESD#2 / Sam Bass Fire Department Coverage Area



Emergency Services District # 2
Williamson County, Texas



DISCLAIMER - PLEASE READ
This map is for general information purposes only. The boundary conforms to National Map Accuracy Standards. Williamson County makes no warranty, representation or guarantee as to the content, accuracy, timeliness, completeness or independence of any of the information contained in this map. Williamson County is not responsible for any errors or omissions in this map. Williamson County is not liable for the use of this map for any purpose other than that for which it was intended. Williamson County is not liable for any damages arising out of the use or inability to use these materials.





Texas Comptroller of Public Accounts Notice to Williamson County Emergency Services District (ESD) #2.



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O. Box 13528 • Austin, TX 78711-3528

January 29, 2024

Mr. Jordan Baltazor
District President
Williamson County Emergency Services District No. 2
16248 S Great Oaks Dr
Round Rock, TX 78681

Dear Mr. Baltazor:

We have received the results of the November 7, 2023 election to adopt a 2% local sales and use tax in the Williamson County Emergency Services District No. 2 ("District"), and our office initially sent a confirmation letter to the District.

Upon further review, the election documentation received shows the District includes a portion of the Austin Metropolitan Transit Authority (MTA), which has imposed a 1% local sales tax rate since 1985. The adoption of a local sales and use tax at 2% in the District would result in a combined local sales and use tax rate of 3% in areas within the MTA. This exceeds the maximum allowable combined local tax rate of 2%. *See* Tex. Health & Safety Code § 775.0751(c).

The Health and Safety Code does create an exception to the limitation in Section 775.0751(c), but unfortunately the District does not fall within that exception because it did not use the required language on the ballot proposition.

There are two requirements for falling within the exception to Section 775.0751(c). First, Section 775.0751(c-1) provides that subsection (c) will not apply where a district excludes from its territory, for sales and use tax purposes, any location where the sales and use tax is then at two percent. The District complied with this requirement.

However, Section 775.0752(f) further provides that a district holding an election described under Section 775.0751(c-1) must permit voting on the following proposition: "The adoption of a local sales and use tax in [Williamson County Emergency Services District No. 2] at a rate *not to exceed* [two] percent in any location in the district." (Emphasis added.) The ballot did not include that specific, statutorily-mandated language. Therefore, the District sales and use tax is not valid, and we are unable to implement it.

In the future, the District may be able to adopt a sales and use tax at a rate of 2% in most of the district, and 1% within the Austin MTA boundaries, if the correct language is used on the ballot and the requirements of Section 775.0751(c-1) are met.



If you have any questions or need more information, please call me at 800-531-5441, extension 5-5664 or at my regular number 512-475-5664. My email address is: sarah.pai@cpa.texas.gov.

Sincerely,

Sarah Pai
Senior Counsel for Tax Compliance
Texas Comptroller of Public Accounts

Ballot language as written on November 7, 2023

November 7, 2023
7 de noviembre de 2023

**Emergency Services
District**
*Distrito de Servicios de
Emergencia*

**Williamson County Emergency
Services District No. 2**
*Distrito Número 2 de Servicios de
Emergencia del Condado de
Williamson*

Proposition A

The adoption of a local sales and use tax in the Williamson County Emergency Services District No. 2 at the rate of two percent, excluding any area of the district where a local sales and use tax is already imposed at a rate of two percent.

Proposición A

La adopción de un impuesto local sobre las ventas y el uso en el distrito No. 2 de servicios de emergencia del Condado de Williamson a una tasa del dos por ciento, excluyendo cualquier área del distrito donde ya se haya gravado un impuesto local sobre las ventas y el uso a una tasa del dos por ciento.

For
A Favor

Against
En Contra



Sam Bass Fire Department / Williamson County Emergency Services District #2

Flyer as given to residence of ESD #2 in October - November of 2023 prior to the November 7th election.

**SUPPORT
YOUR LOCAL
FIREFIGHTERS**

PROP A

 Sam Bass Professional Fire Fighters Association Local 5430