

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

## County of Jefferson

<i>Taxing Entity</i>	<i>Adopted Tax Rate</i>	<i>Maintenance &amp; Operations Rate</i>	<i>Debt Rate</i>	<i>Effective Tax Rate</i>	<i>Effective Maintenance &amp; Operations Rate</i>	<i>Rollback Tax Rate</i>
<b>Beaumont ISD (2017 - 2018 information provided by BISD)</b>						
Tax Year 2019	1.22405	0.97	0.25405	1.26573	0.83611	1.23964
Tax Year 2018	1.29405	1.04	0.25405	1.31407	1.0707	1.32290
Tax Year 2017	1.29405	1.04	0.25405	1.30302	1.08970	1.33760
Tax Year 2016	1.315	1.04	0.275	1.32901	1.03732	1.33760
Tax Year 2015	1.315	1.04	0.275	1.33880	1.07095	1.34404
<b>Beaumont, City of</b>						
Tax Year 2019	0.71	0.492110	0.217890	0.699158	0.486300	0.754820
Tax Year 2018	0.71	0.491910	0.218090	0.709457	0.491518	0.760328
Tax Year 2017	0.71	0.490585	0.219415	0.677701	0.477131	0.745016
Tax Year 2016	0.69	0.483809	0.206191	0.676932	0.474566	0.733081
Tax Year 2015	0.69	0.48	0.21	0.690779	0.472503	0.734801
<b>Bevil Oaks, City of</b>						
Tax Year 2019	0.255983	0.255983	0.00	0.255983	0.255983	0.276461
Tax Year 2018	0.576511	0.576511	0.00	0.576511	0.576511	0.622631
Tax Year 2017	0.230059	0.230059	0.00	0.230059	0.230059	0.248463
Tax Year 2016	0.238272	0.238272	0.00	0.220623	0.220623	0.238272
Tax Year 2015	0.235316	0.235316	0.00	0.217886	0.217886	0.235316
<b>Groves, City of</b>						
Tax Year 2019	0.761621	0.688000	0.073621	0.711422	0.637090	0.761678
Tax Year 2018	0.760000	0.680620	0.079380	0.730528	0.631616	0.761525
Tax Year 2017	0.720000	0.622518	0.097482	0.705472	0.604643	0.750496
Tax Year 2016	0.716010	0.613682	0.102328	0.682075	0.576837	0.725301
Tax Year 2015	0.693650	0.586618	0.107032	0.693660	0.592163	0.746568
<b>Hamshire-Fannett ISD</b>						
Tax Year 2019	1.27985	1.06835	0.2115	1.0489	1.11217	1.29694
Tax Year 2018	1.4163	1.17	0.2463	1.4692	1.2027	1.4163
Tax Year 2017	1.4163	1.17	0.2463	1.1589	1.2197	1.4163
Tax Year 2016	1.4244	1.17	0.2544	1.4300	1.0984	1.4244
Tax Year 2015	1.4318	1.17	0.2618	1.4493	1.1643	1.4496
<b>Hardin-Jefferson ISD (information provided by HJISD)</b>						
Tax Year 2019	1.27	0.97	0.30	1.27	0.97	1.27
Tax Year 2018	1.34	1.04	0.30	1.5294	1.2294	1.04
Tax Year 2017	1.34	1.04	0.30	1.3534	1.0534	1.04
Tax Year 2016	1.37	1.04	0.33	1.37	1.04	1.04
Tax Year 2015	1.32	1.04	0.28	1.32	1.04	1.04
<b>Jefferson County</b>						
Tax Year 2019	0.364977	0.342205	0.022772	0.354133	0.339299	0.399552
Tax Year 2018	0.364977	0.346049	0.018928	0.371894	0.363079	0.420779
Tax Year 2017	0.364977	0.345296	0.019681	0.364977	0.340556	0.395801
Tax Year 2016	0.365	0.339295	0.025705	0.393436	0.381396	0.446323
Tax Year 2015	0.365	0.342106	0.022894	0.375971	0.365340	0.426100

<b>Jefferson County Drainage District #3</b>						
Tax Year 2019	0.338353	0.338353	0.00	NA	NA	0.338353
Tax Year 2018	0.331263	0.331263	0.00	NA	NA	0.371335
Tax Year 2017	0.331263	0.331263	0.00	NA	NA	0.341564
Tax Year 2016	0.331263	0.331263	0.00	NA	NA	0.342699
Tax Year 2015	0.331263	0.331263	0.00	NA	NA	0.343887
<b>Jefferson County Drainage District #6</b>						
Tax Year 2019	0.220587	0.220587	0.000000	NA	NA	0.225286
Tax Year 2018	0.220587	0.220587	0.000000	NA	NA	0.239264
Tax Year 2017	0.220587	0.217504	0.003083	NA	NA	0.221187
Tax Year 2016	0.220587	0.210964	0.009623	NA	NA	0.229349
Tax Year 2015	0.225087	0.210589	0.009998	NA	NA	0.226243
<b>Jefferson County Drainage District #7</b>						
Tax Year 2019	0.311805	0.311805	0.00	NA	NA	0.253045
Tax Year 2018	0.239850	0.239850	0.00	NA	NA	0.230629
Tax Year 2017	0.199875	0.199875	0.00	NA	NA	0.166057
Tax Year 2016	0.160545	0.160545	0.00	NA	NA	0.187522
Tax Year 2015	0.165305	0.165305	0.00	NA	NA	0.192020
<b>Jefferson County Emergency Services District #1</b>						
Tax Year 2019	0.080231	0.080231	0.00	0.074288	0.074288	0.080231
Tax Year 2018	0.100000	0.100000	0.00	0.109937	0.109937	0.118731
Tax Year 2017	0.072964	0.072964	0.00	0.067560	0.067560	0.072964
Tax Year 2016	0.069173	0.069173	0.00	0.069173	0.069173	0.074706
Tax Year 2015	0.069560	0.069560	0.00	0.069560	0.069560	0.075124
<b>Jefferson County Emergency Services District #2</b>						
Tax Year 2019	0.025670	0.025670	0.00	0.025670	0.025670	0.027723
Tax Year 2018	0.026449	0.026449	0.00	0.025869	0.025869	0.027938
Tax Year 2017	0.026449	0.026449	0.00	0.026063	0.026063	0.028148
Tax Year 2016	0.026449	0.026449	0.00	0.026449	0.026449	0.028564
Tax Year 2015	0.026569	0.026569	0.00	0.026569	0.026569	0.028694
<b>Jefferson County Emergency Services District #3</b>						
Tax Year 2019	0.082627	0.082627	0.00	0.082627	0.082627	0.089237
Tax Year 2018	0.083978	0.083978	0.00	0.083978	0.083978	0.090696
Tax Year 2017	0.084515	0.084515	0.00	0.084515	0.084515	0.091276
Tax Year 2016	0.087530	0.087530	0.00	0.095408	0.095408	0.103040
Tax Year 2015	0.087530	0.087530	0.00	0.091596	0.091596	0.098923
<b>Jefferson County Emergency Services District #4</b>						
Tax Year 2019	0.076438	0.076438	0.00	0.076438	0.076438	0.082553
Tax Year 2018	0.081291	0.081291	0.00	0.081291	0.081291	0.087794
Tax Year 2017	0.079867	0.079867	0.00	0.079867	0.079867	0.086256
Tax Year 2016	0.082274	0.082274	0.00	0.082274	0.082274	0.088855
Tax Year 2015	0.087410	0.087410	0.00	0.087585	0.087585	0.094591
<b>Jefferson County Water Control and Improvement District #10</b>						
Tax Year 2019	0.333774	0.03	0.303774	NA	NA	0.334981
Tax Year 2018	0.356341	0.03	0.326341	NA	NA	0.358856
Tax Year 2017	0.214063	0.03	0.184063	NA	NA	0.215596
Tax Year 2016	0.264389	0.03	0.234389	NA	NA	0.266007
Tax Year 2015	0.287476	0.03	0.257476	NA	NA	0.288853
<b>Nederland ISD</b>						
Tax Year 2019	1.33	0.97	0.36	1.061320	0.981267	1.346354
Tax Year 2018	1.150	1.06	0.090	1.165825	1.08967	1.1500
Tax Year 2017	1.150	1.04	0.110	1.1022	1.0575	1.1500
Tax Year 2016	1.160	1.04	0.120	1.2526	1.2408	1.1692
Tax Year 2015	1.160	1.04	0.120	1.1086	1.0395	1.1677

<b>Nederland, City of</b>						
Tax Year 2019	0.599159	0.414765	0.184394	0.579332	0.384042	0.599159
Tax Year 2018	0.609578	0.404100	0.205478	0.596083	0.382182	0.618234
Tax Year 2017	0.609578	0.390828	0.218750	0.582058	0.382968	0.632355
Tax Year 2016	0.594000	0.390828	0.203172	0.578403	0.376918	0.610243
Tax Year 2015	0.591853	0.385689	0.206164	0.577548	0.363368	0.598601
<b>Northwest Forest MUD</b>						
Tax Year 2019	0.69008	0.69008	0.00	NA	NA	0.691008
Tax Year 2018	1.790000	1.790000	0.00	NA	NA	1.790872
Tax Year 2017	0.590100	0.590100	0.00	NA	NA	0.636254
Tax Year 2016	0.590100	0.590100	0.00	NA	NA	0.621578
Tax Year 2015	0.618150	0.618150	0.00	NA	NA	0.640309
<b>Port Arthur ISD (2017 information provided by PAISD)</b>						
Tax Year 2019	1.48089	1.06835	0.41254	1.435716	1.048870	1.480891
Tax Year 2018	1.48509	1.17	0.315090	1.314480	1.00000	1.48509
Tax Year 2017	1.480987	1.17	0.310987	1.406007	1.032915	1.350987
Tax Year 2016	1.35347	1.04	0.31347	1.88127	1.01799	1.35347
Tax Year 2015	1.35314	1.04	0.31314	1.65752	1.02133	1.35314
<b>Port Arthur, City of</b>						
Tax Year 2019	0.792	0.494297	0.297703	0.722594	0.447206	0.780685
Tax Year 2018	0.792	0.490174	0.301826	0.781129	0.478014	0.818081
Tax Year 2017	0.792	0.484664	0.307336	0.789170	0.484790	0.830909
Tax Year 2016	0.792	0.486463	0.305537	0.787306	0.496762	0.842039
Tax Year 2015	0.792	0.499866	0.292134	0.771998	0.459036	0.787892
<b>Port Neches, City of</b>						
Tax Year 2019	0.727993	0.525753	0.202240	0.687058	0.486809	0.727993
Tax Year 2018	0.735000	0.520774	0.214226	0.716452	0.512801	0.768051
Tax Year 2017	0.725000	0.518937	0.206063	0.689709	0.480575	0.725084
Tax Year 2016	0.705000	0.491259	0.213741	0.691365	0.458216	0.709704
Tax Year 2015	0.695000	0.460645	0.234355	0.669887	0.426700	0.695191
<b>Port Neches-Groves ISD</b>						
Tax Year 2019	1.34275	1.06835	0.27440	1.39521	0.95294	1.34320
Tax Year 2018	1.44441	1.17	0.27441	1.38547	1.00000	1.32072
Tax Year 2017	1.44441	1.17	0.27441	1.53141	1.04892	1.44942
Tax Year 2016	1.44441	1.04	0.40441	1.56238	1.11970	1.45845
Tax Year 2015	1.44441	1.04	0.40441	1.44346	1.03865	1.46280
<b>Port of Beaumont</b>						
Tax Year 2019	0.114674	0.058981	0.055693	0.118986	0.059031	0.119446
Tax Year 2018	0.114674	0.059412	0.055262	0.068822	0.055012	0.114674
Tax Year 2017	0.066538	0.053437	0.013101	0.066538	0.050548	0.067692
Tax Year 2016	0.067278	0.051381	0.015897	0.067519	0.051104	0.071089
Tax Year 2015	0.067278	0.051713	0.015565	0.067278	0.050098	0.069670
<b>Port of Port Arthur Navigation District</b>						
Tax Year 2019	0.199645	0.083731	0.115914	0.208229	0.077529	0.199645
Tax Year 2018	0.213134	0.079316	0.133818	0.163027	0.076354	0.216280
Tax Year 2017	0.169347	0.079316	0.090031	0.164582	0.073441	0.169347
Tax Year 2016	0.166645	0.074335	0.092310	0.190370	0.122427	0.224531
Tax Year 2015	0.156644	0.100000	0.056644	0.234245	0.172705	0.243165
<b>Sabine Pass ISD (2017 and 2018 information Provided by SPISD)</b>						
Tax Year 2019	1.1634	0.99	0.1734	1.32132	0.93374	1.16339
Tax Year 2018	1.3434	1.17	0.1734	1.2303	2.0547	1.3434
Tax Year 2017	1.227167	1.06	0.167167	0.994931	0.684646	0.891813
Tax Year 2016	1.2127	1.04	0.1727	1.2485	1.0412	1.2127
Tax Year 2015	1.1989	1.04	0.1589	1.3278	1.0400	1.1989

<b>Sabine Pass Port Authority</b>						
<b>Tax Year 2019</b>	0.254596	0.179762	0.074834	0.254888	0.179762	0.268976
<b>Tax Year 2018</b>	0.259629	0.183106	0.076523	0.262086	0.183106	0.274277
<b>Tax Year 2017</b>	0.249123	0.174047	0.075076	0.249123	0.181130	0.270696
<b>Tax Year 2016</b>	0.275077	0.200000	0.075077	0.296189	0.224770	0.317828
<b>Tax Year 2015</b>	0.263551	0.200000	0.063551	0.272374	0.210981	0.291410
<b>Sabine-Neches Navigation District</b>						
<b>Tax Year 2019</b>	0.092067	0.086781	0.005286	NA	NA	0.092430
<b>Tax Year 2018</b>	0.092067	0.086781	0.005286	NA	NA	0.100295
<b>Tax Year 2017</b>	0.091640	0.086781	0.004859	NA	NA	0.094656
<b>Tax Year 2016</b>	0.091640	0.086781	0.004859	NA	NA	0.095796
<b>Tax Year 2015</b>	0.091640	0.086781	0.004859	NA	NA	0.093750
<b>Taylor Landing, City of</b>						
<b>Tax Year 2019</b>	0.231663	0.231663	0.0000	0.231663	0.231663	0.250196
<b>Tax Year 2018</b>	0.250000	0.250000	0.0000	0.253737	0.253737	0.274035
<b>Tax Year 2017</b>	0.248301	0.248301	0.0000	0.248301	0.268165	0.268165
<b>Tax Year 2016</b>	0.2500	0.2500	0.0000	NA	NA	NA
<b>Trinity Bay Conservation District (information provided by Trinity Bay Conservation Dist.)</b>						
<b>Tax Year 2019</b>	0.4087	0.4087	0.00	NA	NA	0.422444
<b>Tax Year 2018</b>	0.4087	0.4087	0.00	NA	NA	0.4250
<b>Tax Year 2017</b>	0.4087	0.4087	0.00	NA	NA	0.430371
<b>Tax Year 2016</b>	0.4087	0.4087	0.00	NA	NA	0.43410
<b>Tax Year 2015</b>	0.4087	0.4087	0.00	NA	NA	0.42915

The county is providing this table of property tax rate information as a service to the residents of the county. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

The **Adopted Tax Rate** is the tax rate adopted by the governing body of a taxing unit.

The **Maintenance and Operations Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The **Debt Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The **Effective Tax Rate** is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Effective Maintenance and Operations Rate** is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Rollback Tax Rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.