

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 & Operations Rate</i> | <i>Debt Rate</i> | <i>No-New-Revenue Tax Rate</i> | <i>No-New Revenue Maintenance & Operations Rate</i> | <i>Voter Approval Rate</i> |
|--|-------------------------|--|------------------|--------------------------------|---|----------------------------|
| Beaumont ISD (2017 - 2018 information provided by BISD) | | | | | | |
| Tax Year 2020 | 1.22045 | 0.9664 | 0.25405 | 1.37714 | 0.96640 | 1.25395 |
| 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 |
| Beaumont, City of | | | | | | |
| Tax Year 2020 | 0.71 | 0.506837 | 0.203163 | 0.690967 | 0.620263 | 0.734527 |
| 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 |
| Bevil Oaks, City of | | | | | | |
| Tax Year 2020 | 0.231021 | 0.231021 | 0.00 | 0.231021 | 0.235186 | 0.243417 |
| 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 |
| Groves, City of | | | | | | |
| Tax Year 2020 | 0.749185 | 0.680340 | 0.068845 | 0.726057 | 0.657335 | 0.749186 |
| 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 |
| Hamshire-Fannett ISD | | | | | | |
| Tax Year 2020 | 1.29585 | 1.05470 | 0.24115 | 1.49289 | 1.05470 | 1.30682 |
| 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 |
| Hardin-Jefferson ISD (information provided by HJISD) | | | | | | |
| Tax Year 2020 | 1.2565 | 0.9565 | 0.30 | 1.2023 | 0.9023 | 1.2565 |
| 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 |
| Jefferson County | | | | | | |
| Tax Year 2020 | 0.364977 | 0.340705 | 0.024272 | 0.406506 | 0.548714 | 0.446672 |
| 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 |

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| Jefferson County Drainage District #3 | | | | | | |
| Tax Year 2020 | 0.338353 | 0.338353 | 0.00 | NA | NA | 0.395273 |
| 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 |
| Jefferson County Drainage District #6 | | | | | | |
| Tax Year 2020 | 0.220024 | 0.220024 | 0.000000 | NA | NA | 0.220024 |
| 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 |
| Jefferson County Drainage District #7 | | | | | | |
| Tax Year 2020 | 0.294990 | 0.282606 | 0.012384 | NA | NA | 0.317686 |
| 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 |
| Jefferson County Emergency Services District #1 | | | | | | |
| Tax Year 2020 | 0.079841 | 0.079841 | 0.00 | 0.077019 | 0.077142 | 0.079841 |
| 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 |
| Jefferson County Emergency Services District #2 | | | | | | |
| Tax Year 2020 | 0.024921 | 0.024921 | 0.00 | 0.024921 | 0.024943 | 0.025816 |
| 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 |
| Jefferson County Emergency Services District #3 | | | | | | |
| Tax Year 2020 | 0.082627 | 0.082627 | 0.00 | 0.087050 | 0.087220 | 0.090272 |
| 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 |
| Jefferson County Emergency Services District #4 | | | | | | |
| Tax Year 2020 | 0.079971 | 0.079971 | 0.00 | 0.079971 | 0.080087 | 0.082890 |
| 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 |
| Jefferson County Water Control and Improvement District #10 | | | | | | |
| Tax Year 2020 | 0.369123 | 0.08 | 0.289123 | NA | NA | 0.318777 |
| 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 |
| Nederland ISD | | | | | | |
| Tax Year 2020 | 1.2752 | 0.9152 | 0.36 | 1.26991 | 0.91520 | 1.29614 |
| 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 |

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| Nederland, City of | | | | | | |
| Tax Year 2020 | 0.579708 | 0.413141 | 0.166567 | 0.575233 | 0.399171 | 0.579708 |
| 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 |
| Northwest Forest MUD | | | | | | |
| Tax Year 2020 | 0.622069 | 0.622069 | 0.00 | NA | NA | 0.622069 |
| 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 |
| Port Arthur ISD (2017 information provided by PAISD) | | | | | | |
| Tax Year 2020 | 1.58640 | 1.08640 | 0.50000 | 1.97359 | 1.08640 | 1.59092 |
| 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 |
| Port Arthur, City of | | | | | | |
| Tax Year 2020 | 0.792 | 0.507979 | 0.284021 | 0.781411 | 0.491117 | 0.814427 |
| 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 |
| Port Neches, City of | | | | | | |
| Tax Year 2020 | 0.735000 | 0.518604 | 0.216396 | 0.724825 | 0.527650 | 0.762513 |
| 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 |
| Port Neches-Groves ISD | | | | | | |
| Tax Year 2020 | 1.3427 | 1.0547 | 0.2880 | 1.70224 | 1.05470 | 1.40595 |
| 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 |
| Port of Beaumont | | | | | | |
| Tax Year 2020 | 0.109105 | 0.063475 | 0.045630 | 0.128163 | 0.063475 | 0.111326 |
| 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 |
| Port of Port Arthur Navigation District | | | | | | |
| Tax Year 2020 | 0.185464 | 0.100000 | 0.085464 | 0.242651 | 0.102079 | 0.191115 |
| 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 |
| Sabine Pass ISD (2017 and 2018 information Provided by SPISD) | | | | | | |
| Tax Year 2020 | 1.1634 | 0.9764 | 0.1870 | 1.25547 | 0.97640 | 1.20038 |
| 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 |

| Sabine Pass Port Authority | | | | | | |
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| Tax Year 2020 | 0.225937 | 0.152534 | 0.073403 | 0.259040 | 0.183080 | 0.262890 |
| Tax Year 2019 | 0.254596 | 0.179762 | 0.074834 | 0.254888 | 0.179762 | 0.268976 |
| Tax Year 2018 | 0.259629 | 0.183106 | 0.076523 | 0.262086 | 0.183106 | 0.274277 |
| Tax Year 2017 | 0.249123 | 0.174047 | 0.075076 | 0.249123 | 0.181130 | 0.270696 |
| Tax Year 2016 | 0.275077 | 0.200000 | 0.075077 | 0.296189 | 0.224770 | 0.317828 |
| Sabine-Neches Navigation District | | | | | | |
| Tax Year 2020 | 0.090426 | 0.086781 | 0.003645 | NA | NA | 0.093385 |
| Tax Year 2019 | 0.092067 | 0.086781 | 0.005286 | NA | NA | 0.092430 |
| Tax Year 2018 | 0.092067 | 0.086781 | 0.005286 | NA | NA | 0.100295 |
| Tax Year 2017 | 0.091640 | 0.086781 | 0.004859 | NA | NA | 0.094656 |
| Tax Year 2016 | 0.091640 | 0.086781 | 0.004859 | NA | NA | 0.095796 |
| Taylor Landing, City of | | | | | | |
| Tax Year 2020 | 0.240670 | 0.240670 | 0.0000 | 0.232350 | 0.232541 | 0.240679 |
| Tax Year 2019 | 0.231663 | 0.231663 | 0.0000 | 0.231663 | 0.231663 | 0.250196 |
| Tax Year 2018 | 0.250000 | 0.250000 | 0.0000 | 0.253737 | 0.253737 | 0.274035 |
| Tax Year 2017 | 0.248301 | 0.248301 | 0.0000 | 0.248301 | 0.268165 | 0.268165 |
| Tax Year 2016 | 0.2500 | 0.2500 | 0.0000 | NA | NA | NA |
| Trinity Bay Conservation District (information provided by Trinity Bay Conservation Dist.) | | | | | | |
| Tax Year 2020 | 0.39493 | 0.39493 | 0.00 | NA | NA | 0.41210 |
| Tax Year 2019 | 0.4087 | 0.4087 | 0.00 | NA | NA | 0.422444 |
| Tax Year 2018 | 0.4087 | 0.4087 | 0.00 | NA | NA | 0.4250 |
| Tax Year 2017 | 0.4087 | 0.4087 | 0.00 | NA | NA | 0.430371 |
| Tax Year 2016 | 0.4087 | 0.4087 | 0.00 | NA | NA | 0.43410 |

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 **No-New-Revenue 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 **No-New-Revenue 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 **Voter-Approval Tax Rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. An election will automatically be held if a taxing unit wishes to adopt a tax rate in excess of the taxing unit's voter-approval tax rate.