

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>Effective Tax Rate</i>	<i>Effective Maintenance & Operations Rate</i>	<i>Rollback Tax Rate</i>
Beaumont ISD (2017 information provided by BISD)						
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
Tax Year 2014	1.315	1.04	0.275	1.32905	1.04095	1.3354
Tax Year 2013	1.315	1.04	0.275	1.2884	1.0828	1.32143
Beaumont, City of						
Tax Year 2017	0.71	0.490585	0.219415	0.677701	0.654355	0.745016
Tax Year 2016	0.69	0.483809	0.206191	0.676932	0.654062	0.733081
Tax Year 2015	0.69	0.48	0.21	0.690779	0.653725	0.734801
Tax Year 2014	0.69	0.47	0.22	0.687249	0.659377	0.742727
Tax Year 2013	0.69	0.47	0.22	0.644426	0.656594	0.737880
Bevil Oaks, City of						
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
Tax Year 2014	0.221567	0.221567	0.00	0.205155	0.205155	0.221567
Tax Year 2013	0.215774	0.215774	0.00	0.215774	0.215774	0.233035
Groves, City of						
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
Tax Year 2014	0.706039	0.602721	0.103318	0.662909	0.596077	0.747081
Tax Year 2013	0.663606	0.596693	0.066913	0.663607	0.613795	0.729811
Hamshire-Fannett ISD						
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
Tax Year 2014	1.356	1.17	0.186	1.3744	1.1741	1.3807
Tax Year 2013	1.356	1.17	0.186	1.4316	1.2961	1.3858
Hardin-Jefferson ISD (information provided by HJISD)						
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
Tax Year 2014	1.32	1.04	0.28	1.316	1.036	1.32
Tax Year 2013	1.30	1.04	0.26	1.40	1.14	1.04
Jefferson County						
Tax Year 2017	0.364977	0.345296	0.019681	0.364977	0.444554	0.395801
Tax Year 2016	0.365	0.339295	0.025705	0.393436	0.490277	0.446323
Tax Year 2015	0.365	0.342106	0.022894	0.375971	0.365340	0.426100
Tax Year 2014	0.365	0.340366	0.024634	0.391606	0.488398	0.457173
Tax Year 2013	0.365	0.341425	0.023575	0.369436	0.453295	0.413015

Jefferson County Drainage District #3						
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
Tax Year 2014	0.331263	0.331263	0.00	NA	NA	0.355491
Tax Year 2013	0.331263	0.331263	0.00	NA	NA	0.332923
Jefferson County Drainage District #6						
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
Tax Year 2014	0.220587	0.205009	0.015578	NA	NA	0.223000
Tax Year 2013	0.220587	0.193978	0.026609	NA	NA	0.221589
Jefferson County Drainage District #7						
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
Tax Year 2014	0.170602	0.170602	0.00	NA	NA	0.170602
Tax Year 2013	0.149917	0.149917	0.00	NA	NA	0.149917
Jefferson County Emergency Services District #1						
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
Tax Year 2014	0.076838	0.076838	0.00	0.047947	0.047947	0.051782
Tax Year 2013	0.044992	0.044992	0.00	0.044992	0.044992	0.048591
Jefferson County Emergency Services District #2						
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
Tax Year 2014	0.028084	0.028084	0.00	0.028084	0.028084	0.030330
Tax Year 2013	0.028611	0.028611	0.00	0.028611	0.028611	0.030899
Jefferson County Emergency Services District #3						
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
Tax Year 2014	0.087530	0.087530	0.00	0.101743	0.101743	0.109882
Tax Year 2013	0.087530	0.087530	0.00	0.087531	0.087531	0.094533
Jefferson County Emergency Services District #4						
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
Tax Year 2014	0.087410	0.087410	0.00	0.080936	0.080936	0.087410
Tax Year 2013	0.09	0.09	0.00	NA	NA	NA
Jefferson County Water Control and Improvement District #10						
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
Tax Year 2014	0.210338	0.03	0.180338	NA	NA	0.212354
Tax Year 2013	0.267429	0.03	0.237429	NA	NA	0.268555
Nederland ISD						
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
Tax Year 2014	1.145	1.04	0.105	1.2062	1.2265	1.1544
Tax Year 2013	1.12	1.04	0.08	1.0295	1.0140	1.1269

Nederland, City of						
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
Tax Year 2014	0.591853	0.372368	0.219485	0.583736	0.366398	0.615194
Tax Year 2013	0.591853	0.371479	0.220374	0.593395	0.391408	0.643094
Northwest Forest MUD						
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
Tax Year 2014	0.599900	0.599900	0.00	NA	NA	0.620615
Tax Year 2013	0.573406	0.573406	0.00	NA	NA	0.587471
Port Arthur ISD (2017 information provided by PAISD)						
Tax Year 2017	1.480987	1.17	0.310987			
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
Tax Year 2014	1.35348	1.04	0.31348	2.12897	1.06614	1.35348
Tax Year 2013	1.35312	1.04	0.31312	1.39509	1.02985	1.35312
Port Arthur, City of						
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
Tax Year 2014	0.792	0.471001	0.320999	0.773947	0.408383	0.762052
Tax Year 2013	0.792	0.417949	0.374051	0.781310	0.380816	0.785332
Port Neches, City of						
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
Tax Year 2014	0.695478	0.443000	0.252478	0.701280	0.446689	0.734902
Tax Year 2013	0.695478	0.443000	0.252478	0.686653	0.428104	0.714830
Port Neches-Groves ISD						
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
Tax Year 2014	1.44441	1.04	0.40441	1.52804	1.04195	1.44441
Tax Year 2013	1.434	1.04	0.394	1.43846	1.05293	1.43429
Port of Beaumont						
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
Tax Year 2014	0.064677	0.048169	0.016508	0.070046	0.044601	0.064677
Tax Year 2013	0.069692	0.044384	0.025308	0.069912	0.041097	0.069692
Port of Port Arthur Navigation District						
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
Tax Year 2014	0.214372	0.158991	0.055381	0.215916	0.147214	0.214372
Tax Year 2013	0.164725	0.113020	0.051705	0.172745	0.116684	0.177723
Sabine Pass ISD (2017 information Provided by SPISD)						
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
Tax Year 2014	1.1842	1.04	0.1442	1.2539	1.0890	1.1842
Tax Year 2013	1.175	1.04	0.135	1.2921	1.0000	1.175

Sabine Pass Port Authority						
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
Tax Year 2015	0.263551	0.200000	0.063551	0.272374	0.210981	0.291410
Tax Year 2014	0.256673	0.198819	0.057854	0.256673	0.199146	0.272931
Tax Year 2013	0.229600	0.178140	0.051460	0.229600	0.179362	0.245170
Sabine-Neches Navigation District						
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
Tax Year 2015	0.091640	0.086781	0.004859	NA	NA	0.093750
Tax Year 2014	0.089374	0.084567	0.004807	NA	NA	0.031104
Tax Year 2013	0.029374	0.024716	0.004658	NA	NA	0.029374
Taylor Landing, City of						
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 2017	0.4087	0.4087	0.00	NA	NA	0.430371
Tax Year 2016	0.4087	0.4087	0.00	NA	NA	0.43410
Tax Year 2015	0.4087	0.4087	0.00	NA	NA	0.42915
Tax Year 2014	0.4087	0.4087	0.00	NA	NA	0.40870
Tax Year 2013	0.4121	0.4121	0.00	NA	NA	0.43830

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.