

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 & 2018 information provided by BISD)						
Tax Year 2018	1.29405	1.04	0.25405	1.31407	1.0707	1.3229
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
Beaumont, City of						
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
Tax Year 2014	0.69	0.47	0.22	0.687249	0.469977	0.742727
Bevil Oaks, City of						
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
Tax Year 2014	0.221567	0.221567	0.00	0.205155	0.205155	0.221567
Groves, City of						
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
Tax Year 2014	0.706039	0.602721	0.103318	0.662909	0.596077	0.747081
Hamshire-Fannett ISD						
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
Tax Year 2014	1.356	1.17	0.186	1.3744	1.1741	1.3807
Hardin-Jefferson ISD (information provided by HJISD)						
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
Tax Year 2014	1.32	1.04	0.28	1.316	1.036	1.32
Jefferson County						
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
Tax Year 2014	0.365	0.340366	0.024634	0.391606	0.393468	0.457173

Jefferson County Drainage District #3						
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
Tax Year 2014	0.331263	0.331263	0.00	NA	NA	0.355491
Jefferson County Drainage District #6						
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
Tax Year 2014	0.220587	0.205009	0.015578	NA	NA	0.223000
Jefferson County Drainage District #7						
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
Tax Year 2014	0.170602	0.170602	0.00	NA	NA	0.170602
Jefferson County Emergency Services District #1						
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
Tax Year 2014	0.076838	0.076838	0.00	0.047947	0.047947	0.051782
Jefferson County Emergency Services District #2						
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
Tax Year 2014	0.028084	0.028084	0.00	0.028084	0.028084	0.030330
Jefferson County Emergency Services District #3						
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
Tax Year 2014	0.087530	0.087530	0.00	0.101743	0.101743	0.109882
Jefferson County Emergency Services District #4						
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
Tax Year 2014	0.087410	0.087410	0.00	0.080936	0.080936	0.087410
Jefferson County Water Control and Improvement District #10						
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
Tax Year 2014	0.210338	0.03	0.180338	NA	NA	0.212354
Nederland ISD						
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
Tax Year 2014	1.145	1.04	0.105	1.2062	1.2265	1.1544

Nederland, City of						
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
Tax Year 2014	0.591853	0.372368	0.219485	0.583736	0.366398	0.615194
Northwest Forest MUD						
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
Tax Year 2014	0.599900	0.599900	0.00	NA	NA	0.620615
Port Arthur ISD (2017 information provided by PAISD)						
Tax Year 2018	1.48509	1.17	0.315090	1.314480	1.00000	1.48509
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
Port Arthur, City of						
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
Tax Year 2014	0.792	0.471001	0.320999	0.773947	0.408383	0.762052
Port Neches, City of						
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
Tax Year 2014	0.695478	0.443000	0.252478	0.701280	0.446689	0.734902
Port Neches-Groves ISD						
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
Tax Year 2014	1.44441	1.04	0.40441	1.52804	1.04195	1.44441
Port of Beaumont						
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
Tax Year 2014	0.064677	0.048169	0.016508	0.070046	0.044601	0.064677
Port of Port Arthur Navigation District						
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
Tax Year 2014	0.214372	0.158991	0.055381	0.215916	0.147214	0.214372
Sabine Pass ISD (2017 information Provided by SPISD)						
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
Tax Year 2014	1.1842	1.04	0.1442	1.2539	1.0890	1.1842

Sabine Pass Port Authority						
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
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
Sabine-Neches Navigation District						
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
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
Taylor Landing, City of						
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 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
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

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.