

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of Jefferson

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>Beaumont ISD (2012 information provided by BISD)</b>						
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
Tax Year 2012	1.315	1.04	0.275	1.3530	NA	1.318
<b>Beaumont, City of</b>						
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
Tax Year 2012	0.64	0.46	0.18	0.636401	0.622524	0.687572
<b>Bevil Oaks, City of</b>						
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
Tax Year 2012	0.216005	0.216005	0.00	0.216005	0.216005	0.233285
<b>Groves, City of</b>						
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
Tax Year 2012	0.646100	0.597615	0.048485	0.674922	0.616370	0.714164
<b>Hamshire-Fannett ISD</b>						
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
Tax Year 2012	1.356	1.17	0.186	1.3149	1.1943	1.3724
<b>Hardin-Jefferson ISD (information provided by HJISD)</b>						
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
Tax Year 2012	1.27	1.04	0.23	1.27	1.04	1.29
<b>Jefferson County</b>						
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
Tax Year 2012	0.365	0.340215	0.024785	0.370129	0.438009	0.406108

<b>Jefferson County Drainage District #3</b>						
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
Tax Year 2012	0.331263	0.331263	0.00	NA	NA	0.331263
<b>Jefferson County Drainage District #6</b>						
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
Tax Year 2012	0.205587	0.182894	0.022693	NA	NA	0.225043
<b>Jefferson County Drainage District #7</b>						
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
Tax Year 2012	0.140949	0.140949	0.00	NA	NA	0.155421
<b>Jefferson County Emergency Services District #1</b>						
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
Tax Year 2012	0.038354	0.038354	0.00	0.038354	0.038354	0.041422
<b>Jefferson County Emergency Services District #2</b>						
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
Tax Year 2012	0.028524	0.028524	0.00	0.028524	0.028524	0.030805
<b>Jefferson County Emergency Services District #3</b>						
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
Tax Year 2012	0.067500	0.067500	0.00	NA	NA	NA
<b>Jefferson County Emergency Services District #4</b>						
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
Tax Year 2012	NA	NA	NA	NA	NA	NA
<b>Jefferson County Water Control and Improvement District #10</b>						
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
Tax Year 2012	0.318348	0.03	0.288348	NA	NA	0.322693
<b>Nederland ISD</b>						
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
Tax Year 2012	1.105	1.04	0.065	1.0999	1.0913	1.1083

<b>Nederland, City of</b>						
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
Tax Year 2012	0.591853	0.390395	0.201458	0.591853	0.379443	0.611256
<b>Northwest Forest MUD</b>						
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	0.5999	0.5999	0.00	NA	NA	0.620615
Tax Year 2013	0.573406	0.573406	0.00	NA	NA	0.587471
Tax Year 2012	0.559340	0.559340	0.00	NA	NA	0.559341
<b>Port Arthur ISD</b>						
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
Tax Year 2012	1.3526	1.04	0.3126	1.35479	1.02256	1.35260
<b>Port Arthur, City of</b>						
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
Tax Year 2012	0.792	0.385989	0.406011	0.809375	0.407225	0.845814
<b>Port Neches, City of</b>						
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
Tax Year 2012	0.678066	0.422774	0.255292	0.678066	0.403321	0.690878
<b>Port Neches-Groves ISD</b>						
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
Tax Year 2012	1.38807	1.04	0.348070	1.33936	1.03018	1.38807
<b>Port of Beaumont</b>						
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
Tax Year 2012	0.070800	0.041624	0.029176	0.070800	0.038952	0.071244
<b>Port of Port Arthur Navigation District</b>						
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
Tax Year 2012	0.128150	0.086816	0.041334	0.121781	0.070434	0.117402
<b>Sabine Pass ISD</b>						
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
Tax Year 2012	1.14	1.04	0.10	1.1742	1.0223	1.1538

<b>Sabine Pass Port Authority</b>						
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
Tax Year 2012	0.189927	0.148369	0.041558	0.189927	0.149391	0.202900
<b>Sabine-Neches Navigation District</b>						
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
Tax Year 2012	0.027870	0.023200	0.004670	NA	NA	0.029488
<b>Taylor Landing, City of</b>						
Tax Year 2016	0.2500	0.2500	0.0000	NA	NA	NA
<b>Trinity Bay Conservation District (information provided by Trinity Bay Conservation Dist.)</b>						
Tax Year 2016	0.4087	0.4087	0.00	NA	NA	0.4341
Tax Year 2015	0.4087	0.4087	0.00	NA	NA	0.42915
Tax Year 2014	0.4087	0.4087	0.00	NA	NA	0.4087
Tax Year 2013	0.4121	0.4121	0.00	NA	NA	0.43830
Tax Year 2012	0.4121	0.4121	0.00	NA	NA	0.43403

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.