

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.359000 per \$100 valuation has been proposed by the governing body of Jefferson County.

PROPOSED TAX RATE	\$0.359000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.323547 per \$100
VOTER-APPROVAL TAX RATE	\$0.645212 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for Jefferson County from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that Jefferson County may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Jefferson County is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 19, 2023 AT 10:30 AM AT the Jefferson County Courthouse, Commissioners Courtroom, 1149 Pearl St. 4th Floor Beaumont, TX 77701.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Jefferson County is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Commissioner's Court of Jefferson County at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:	Jeff Branick	Vernon Pierce
	Cary Erickson	Michael Sinegal
	Everette Alfred	

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: None

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Jefferson County last year to the taxes proposed to be imposed on the average residence homestead by Jefferson County this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.363184	\$0.359000	decrease of -0.004184, or -1.15%
Average homestead taxable value	\$129,411	\$141,346	increase of 11,935, or 9.22%
Tax on average homestead	\$470.00	\$507.43	increase of 37.43, or 7.96%
Total tax levy on all properties	\$94,900,502	\$106,239,903	increase of 11,339,401, or 11.95%

No-New-Revenue Maintenance and Operations Rate Adjustments

Indigent Defense Compensation Expenditures

The Jefferson County spent \$2,306,518 from July 1, 2022 to June 30, 2023 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure and to fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure, less the amount of any state grants received. For the current tax year, the amount of increase above last year's indigent defense compensation expenditures is \$426,160. This increased the no-new-revenue maintenance and operations rate by \$0.000322/\$100.

For assistance with tax calculations, please contact the tax assessor for Jefferson County at (409) 835-87144 or jeffcotnt@jeffcotx.us, or visit jeffcotax.com for more information.