NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $0.357000 per $100 valuation has been proposed by the governing body of Jefferson County.

PROPOSED TAX RATE	$0.357000 per $100
NO-NEW-REVENUE TAX RATE	$0.365712 per $100
VOTER-APPROVAL TAX RATE	$0.416171 per $100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for Jefferson County from the same properties in both the 2025 tax year and the 2026 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 not greater than the no-new-revenue tax rate. This means that Jefferson County is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2026 AT 10:30 AM AT the Commissioner's Courtroom 1149 Pearl St. 4th Floor Beaumont, TX 77701.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, Jefferson County is not required to hold an election to seek voter approval of the 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 meeting mentioned above.

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

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Jeff Branick Cary Erickson Everette Alford	Brandon Willis Michael Sinegal
AGAINST the proposal:	None	
PRESENT and not voting:	None	
ABSENT:	None	

Visit 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.

	2025	2026	Change

Total tax rate (per $100 of value)	$0.357000	$0.357000	increase of 0.000000 per $100, or 0.00%
Average homestead taxable value	$158,751	$167,567	increase of 5.55%
Tax on average homestead	$566.74	$598.21	increase of 31.47, or 5.55%
Total tax levy on all properties	$119,910,494	$115,945,561	decrease of -3,964,933, or -3.31%

<u>No-New-Revenue Maintenance and Operations Rate Adjustments</u>

State Criminal Justice Mandate
The Jefferson County Auditor certifies that Jefferson County has spent $5,859,719 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Jefferson County Sheriff has provided Jefferson County information on these costs, minus the state revenues received for reimbursement of such costs. This increased the no-new-revenue maintenance and operations rate by $0.003184/$100.

Indigent Health Care Compensation Expenditures
The Jefferson County spent $4,618,896 from July 1, 2025 to June 30, 2026 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $152,807. This increased the no-new-revenue maintenance and operations rate by $0.000475/$100.

Indigent Defense Compensation Expenditures
The Jefferson County spent $2,773,610 from July 1, 2025 to June 30, 2026 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 $95,855. This increased the no-new-revenue maintenance and operations rate by $0.000298/$100.

For assistance with tax calculations, please contact the tax assessor for Jefferson County at 409-835-8501 or taxquestion@jeffersoncountytx.gov, or visit jeffersoncountytx.gov. for more information.