

Jefferson Co. ESD No. 1 – Taxpayer Impact Statement

(Required under Texas Government Code § 551, as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2025-26, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

Average Taxable Homestead Value

| | |
|---------------------------|-----------|
| Prior Year (FY 2024-25) | \$277,698 |
| Current Year (FY 2025-26) | \$289,748 |

Tax Rates

| | |
|--------------------------------------|--------------------------------|
| Prior Year Tax Rate (FY 2024-25) | \$0.064743 per \$100 valuation |
| No-New-Revenue Tax Rate (FY 2025-26) | \$0.061953 per \$100 valuation |
| Proposed Tax Rate (FY 2025-26) | \$0.064226 per \$100 valuation |

Estimated Annual Tax Bill Comparison

| Scenario | Tax Rate | Estimated Tax Bill | Difference from No-New-Revenue Rate |
|------------------------------|----------|--------------------|-------------------------------------|
| Prior Year (FY 2024-25) | 0.064743 | \$179.79 | -\$1.49 |
| No-New-Revenue (FY 2025-26) | 0.061953 | \$179.51 | - |
| Proposed Budget (FY 2025-26) | 0.064226 | \$186.09 | \$6.58 |

Calculations

Prior Year Tax Bill: $(\$277,698 \div \$100) \times \$0.064743 = \179.79
No-New-Revenue Tax Bill: $(\$289,748 \div \$100) \times \$0.061953 = \179.51
Proposed Tax Bill: $(\$289,748 \div \$100) \times \$0.064226 = \186.09

Summary

If Jefferson Co. ESD No. 1 adopts the proposed tax rate of \$0.064226 per \$100 valuation, the average homestead owner would pay approximately \$6.58 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and first responder) and capital improvements.