

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.