

## Jefferson Co. ESD No. 5 – 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)	\$195,667
Current Year (FY 2025-26)	\$204,143

### **Tax Rates**

Prior Year Tax Rate (FY 2024-25)	\$0.100000 per \$100 valuation
No-New-Revenue Tax Rate (FY 2025-26)	\$0.095703 per \$100 valuation
Proposed Tax Rate (FY 2025-26)	\$0.099084 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)	0.100000	\$195.67	\$0.30
No-New-Revenue (FY 2025-26)	0.095703	\$195.37	-
Proposed Budget (FY 2025-26)	0.099084	\$202.27	\$6.90

### **Calculations**

Prior Year Tax Bill:  $(\$195,667 \div \$100) \times \$0.100000 = \$195.67$   
No-New-Revenue Tax Bill:  $(\$204,143 \div \$100) \times \$0.095703 = \$195.37$   
Proposed Tax Bill:  $(\$204,143 \div \$100) \times \$0.099084 = \$202.27$

### **Summary**

If Jefferson Co. ESD No. 5 adopts the proposed tax rate of \$0.099084 per \$100 valuation, the average homestead owner would pay approximately \$6.90 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and EMS) and capital improvements.