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 2026-27 (Tax Year 2026), comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

Average Taxable Homestead Value

Prior Year (FY 2025-26, TY 2025)	$208,010
Current Year (FY 2026-27, TY 2026)	$220,630

Tax Rates

Prior Year Tax Rate (FY 2025-26, TY 2025)	$0.099084 per $100 valuation
No-New-Revenue Tax Rate (FY 2026-27, TY 2026)	$0.101471 per $100 valuation
Proposed Tax Rate (FY 2026-27, TY 2026)	$0.100000 per $100 valuation

Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2025-26, TY 2025)	0.099084	$206.10	-$17.78
No-New-Revenue (FY 2026-27, TY 2026)	0.101471	$223.88	-
Proposed Budget (FY 2026-27, TY 2026)	0.100000	$220.63	-$3.25

Calculations

Prior Year Tax Bill: ($208,010 ÷ $100) × $0.099084 = $206.10
No-New-Revenue Tax Bill: ($220,630 ÷ $100) × $0.101471 = $223.88
Proposed Tax Bill: ($220,630 ÷ $100) × $0.100000 = $220.63

Summary

If Jefferson Co. ESD No. 5 adopts the proposed tax rate of $0.100000 per $100 valuation, the average homestead owner would pay approximately $3.25 less annually compared to the no-new-revenue tax rate.