

# Truth in Taxation Summary

## Texas Property Tax Code Section 26.16

### County of Hardin

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>HARDIN COUNTY</b>						
Tax Year 2018	0.585000	0.573863	0.011137	0.566485	0.555529	0.612350
Tax Year 2017	0.576200	0.564586	0.011614	0.557202	0.545972	0.602052
Tax Year 2016	0.576200	0.564506	0.011694	0.571371	0.566042	0.624305
Tax Year 2015	0.576220	0.566036	0.010184	0.576228	0.565487	0.622472
Tax Year 2014	0.560000	0.548742	0.011258	0.550190	0.539130	0.593819
<b>HARDIN-JEFFERSON I.S.D.</b>						
Tax Year 2018	1.340000	1.040000	0.300000	0.000000	-0.040000	0
Tax Year 2017	1.340000	1.040000	0.300000	0.000000	1.053400	0
Tax Year 2016	0.000000	0.000000	0.000000	0.000000	-0.040000	0
Tax Year 2015						
Tax Year 2014						
<b>KOUNTZE I.S.D.</b>						
Tax Year 2018	1.240000	1.170000	0.070000	1.224814	1.248910	3.825529
Tax Year 2017	1.240000	1.170000	0.070000	1.233510	10.373453	1.252308
Tax Year 2016	1.240000	1.040000	0.200000	1.322708	1.026388	1.256153
Tax Year 2015	1.250000	1.040000	0.210000	1.339120	2.163838	1.244613
Tax Year 2014	1.240000	1.040000	0.200000	1.234839	1.053281	1.261597
<b>LUMBERTON I.S.D.</b>						
Tax Year 2018	1.160000	1.040000	0.120000	1.159828	0.000000	0.302175
Tax Year 2017	1.160000	1.040000	0.120000	1.131340	1.177386	1.040000
Tax Year 2016	1.160000	1.040000	0.120000	1.122460	1.056294	1.199690
Tax Year 2015	1.160000	1.040000	0.120000	1.223491	1.115198	1.212046
Tax Year 2014	1.160000	1.040000	0.120000	1.120700	1.088324	1.209849

**SILSBEE I.S.D.**

Tax Year 2018	1.490000	1.170000	0.320000	1.403599	1.194791	1.490817
Tax Year 2017	1.520000	1.170000	0.350000	1.515389	1.227070	1.542707
Tax Year 2016	1.540000	1.170000	0.370000	1.528679	1.206456	1.553922
Tax Year 2015	1.560000	1.170000	0.390000	1.574974	1.296392	1.568525
Tax Year 2014	1.520000	1.170000	0.350000	1.281318	1.205226	1.620325

**WEST HARDIN C.C.I.S.D.**

Tax Year 2018	1.202280	1.170000	0.032280	1.091966	0.000000	0.040000
Tax Year 2017	1.202280	1.072280	0.130000	1.142704	0.049023	0.089023
Tax Year 2016	1.202003	1.072003	0.130000	1.182430	1.055976	1.468507
Tax Year 2015	1.170000	1.040000	0.130000	1.388208	3.833423	1.186722
Tax Year 2014	1.170000	1.040000	0.130000	1.118315	1.000000	1.170026

**LUMBERTON MUNICIPAL UTILITY DISTRICT**

Tax Year 2018	0.098137	0.000000	0.098137			0.098137
Tax Year 2017	0.131232	0.000000	0.131232			0.131231
Tax Year 2016	0.137400	0.000000	0.137400			0.137400
Tax Year 2015	0.142536	0.000000	0.142536			0.142536
Tax Year 2014	0.153085	0.000000	0.153085			0.153085

**HARDIN COUNTY WCID#1**

Tax Year 2018	1.180798	0.190798	0.990000			1.180798
Tax Year 2017	0.488465	0.077880	0.410585			0.494174
Tax Year 2016	0.520862	0.074862	0.446000			0.520322
Tax Year 2015	0.558865	0.080400	0.478465			0.563863
Tax Year 2014	0.558865	0.075265	0.483600			0.558865

**KOUNTZE CITY TEXAS**

Tax Year 2018	0.441691	0.117527	0.324164	0.431393	-0.092564	0.238226
Tax Year 2017	0.445694	0.115085	0.330609	0.445694	0.119695	0.477448
Tax Year 2016	0.446080	0.113800	0.332280	0.406437	0.132205	0.487738
Tax Year 2015	0.435407	0.134727	0.300680	0.424410	0.138377	0.469692
Tax Year 2014	0.417700	0.194886	0.222814	0.386290	0.135679	0.164194

**SILSBEE CITY TEXAS**

Tax Year 2018	0.425000	0.425000	0.000000	0.403601	0.409555	0.462700
Tax Year 2017	0.420000	0.420000	0.000000	0.390721	0.393154	0.445057
Tax Year 2016	0.400000	0.400000	0.000000	0.378836	0.380554	0.430931
Tax Year 2015	0.400000	0.400000	0.000000	0.386090	0.389046	0.440853
Tax Year 2014	0.390000	0.390000	0.000000	0.352778	0.355446	0.404237

**SOUR LAKE CITY TEXAS**

Tax Year 2018	0.443182	0.411461	0.031721	0.443182	0.226796	0.345062
Tax Year 2017	0.441257	0.410499	0.030758	0.441257	0.411196	0.549210
Tax Year 2016	0	0	0	0.445139	0.414881	0.576116
Tax Year 2015	0	0	0	0.412386	0.387704	0.477474
Tax Year 2014	0	0	0	0.440225	0.410103	0.590845

**ROSE HILL ACRES TOWN TEXAS**

Tax Year 2018	0.115849	0.115849	0.000000	0.115849	0.115849	0.125116
Tax Year 2017	0.087910	0.087910	0.000000	0.087910	0.087910	0.094942
Tax Year 2016	0	0	0	0.081696	0.081696	0.088231
Tax Year 2015	0	0	0	0.075964	0.075964	0.082041
Tax Year 2014	0	0	0	0.070768	0.070785	0.076447

**HARDIN COUNTY ESD#1-KOUNTZE**

Tax Year 2018	0.050000	0.050000	0.000000	0.049566	0.049566	0.053531
Tax Year 2017	0.050000	0.050000	0.000000	0.049175	0.049175	0.053109
Tax Year 2016	0.050000	0	0.050000	0.051417	0.051417	0.055530
Tax Year 2015	0.050000	0	0.050000	0.052249	0.052187	0.056361
Tax Year 2014	0.050000	0	0.050000	0.049055	0.049055	0.052979

**HARDIN COUNTY ESD#2-LUMBERTON**

Tax Year 2018	0.100000	0.100000	0.000000	0.099865	0.099865	0.107854
Tax Year 2017	0.100000	0.100000	0.000000	0.097765	0.097765	0.105586
Tax Year 2016	0.100000	0.100000	0.000000	0.096608	0.096608	0.104336
Tax Year 2015	0.100000	0.100000	0.000000	0.100135	0.100096	0.108103
Tax Year 2014	0.100000	0	0.100000	0.096340	0.096340	0.104047

**HARDIN COUNTY ESD#3-SARATOGA**

Tax Year 2018	0.100000	0.100000	0.000000	0.098100	0.098100	0.105948
Tax Year 2017	0.100000	0.100000	0.000000	0.097508	0.097508	0.105308
Tax Year 2016	0.100000	0	0.100000	0.101847	0.101847	0.109994
Tax Year 2015	0	0	0	0.099652	0.099525	0.107487
Tax Year 2014	0	0	0	0.114451	0.114451	0.123607

**HARDIN COUNTY ESD#4-BATSON**

Tax Year 2018	0.100000	0.100000	0.000000	0.094179	0.094179	0.101713
Tax Year 2017	0.100000	0.100000	0.000000	0.028012	0.028012	0.030252
Tax Year 2016	0.030000	0	0.030000	0.031724	0.031724	0.034261
Tax Year 2015	0	0	0	0.039784	0.039783	0.042965
Tax Year 2014	0	0	0	0.025084	0.025084	0.027090

**HARDIN COUNTY ESD#5-SOUR LAKE**

Tax Year 2018	0.100000	0.100000	0.000000	0.114498	0.114498	0.123657
Tax Year 2017	0.100000	0.100000	0.000000	0.092701	0.092701	0.100117
Tax Year 2016	0	0	0	0.098001	0.098001	0.105841
Tax Year 2015	0	0	0	0.100521	0.100485	0.108523
Tax Year 2014	0.100000	0	0.100000	0.106983	0.106983	0.115541

**HARDIN COUNTY ESD#6-SILSBEE**

Tax Year 2018	0.030000	0.030000	0.000000	0.028145	0.028145	0.030396
Tax Year 2017	0.030000	0.030000	0.000000	0.029523	0.029523	0.031884
Tax Year 2016	0.030000	0	0.030000	0.030118	0.030118	0.032527
Tax Year 2015	0.030000	0	0.030000	0.030042	0.030033	0.032435
Tax Year 2014	0.030000	0	0.030000	0.029259	0.029259	0.031599

The county is providing this table of property tax rate information as a service to the residents of the county. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

The **adopted tax rate** is the tax rate adopted by the governing body of a taxing unit.

The **maintenance and operations rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The **debt rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The **effective tax rate** is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **effective maintenance and operations rate** is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **rollback tax rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district, the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.