

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
HARDIN COUNTY						
Tax Year 2024	0.502473	0.496788	0.005685	0.502473	0.501124	0.525172
Tax Year 2023	0.540835	0.534262	0.006573	0.479865	0.476711	0.543524
Tax Year 2022	0.540835	0.532513	0.008322	0.509266	0.508226	0.584095
Tax Year 2021	0.556777	0.547918	0.008859	0.535653	0.528398	0.556777
Tax Year 2020	0.580000	0.570143	0.009857	0.570506	0.562160	0.628792
HARDIN-JEFFERSON I.S.D.						
Tax Year 2024	0.966900	0.666900	0.300000	1.022156	0.722200	0.050000
Tax Year 2023	0.969200	0.669200	0.300000	0.000000	0.050000	0.050000
Tax Year 2022	1.175500	0.875500	0.300000	1.160085	1.138000	1.168383
Tax Year 2021	1.181600	0.881600	0.300000	1.142747	0.881600	1.181599
Tax Year 2020	1.256500	0.956500	0.300000	1.202300	0.956500	1.256500
KOUNTZE I.S.D.						
Tax Year 2024	0.890000	0.778000	0.112000	0.882565	0.744190	0.917864
Tax Year 2023	0.951600	0.809600	0.142000	1.021849	0.809600	0.952316
Tax Year 2022	1.130000	0.980200	0.149800	1.086152	0.882730	1.139186
Tax Year 2021	1.137500	0.984600	0.152900	1.135365	0.984600	1.147527
Tax Year 2020	1.210000	1.034400	0.175600	1.200047	1.034400	1.210850
LUMBERTON I.S.D.						
Tax Year 2024	0.949200	0.669200	0.280000	0.865678	0.709070	0.963801
Tax Year 2023	0.949200	0.669200	0.280000	1.132932	0.669200	0.973061
Tax Year 2022	1.164600	0.884600	0.280000	1.103141	0.854600	1.160119
Tax Year 2021	1.152000	0.872000	0.280000	1.025308	0.872000	1.176556

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
Tax Year 2020	1.112900	0.952900	0.160000	0.998365	0.952900	1.137688
SILSBEE I.S.D.						
Tax Year 2024	1.104500	0.793100	0.311400	1.036680	0.810550	1.018509
Tax Year 2023	1.104500	0.793100	0.311400	1.261465	0.793100	0.985935
Tax Year 2022	1.280850	0.969500	0.311350	1.276260	0.969500	1.280853
Tax Year 2021	1.323100	0.988100	0.335000	1.279551	0.988100	1.325347
Tax Year 2020	1.388300	1.053300	0.335000	1.341231	1.053300	1.422743
WEST HARDIN C.C.I.S.D.						
Tax Year 2024	0.886733	0.809400	0.077333	0.853999	0.809400	0.886733
Tax Year 2023	0.901132	0.826300	0.074832	1.029560	0.826300	0.901132
Tax Year 2022	1.031134	0.952500	0.078634	0.995842	0.952500	1.031134
Tax Year 2021	1.140300	1.051700	0.088600	1.049824	1.051700	1.229484
Tax Year 2020	1.154700	1.054700	0.100000	1.147858	1.040000	1.138703
LUMBERTON MUD						
Tax Year 2024	0.206139	0.000000	0.206139	0	0	0.206139
Tax Year 2023	0.222701	0.000000	0.222701	0	0	0.222701
Tax Year 2022	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2021	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2020	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
LUMBERTON MUNICIPAL UTILITY DISTRICT						
Tax Year 2024	0	0	0	0	0	0
Tax Year 2023	0.000000	0.000000	0.000000	0	0	0.000000
Tax Year 2022	0.245500	0.000000	0.245500	0	0	0.245500
Tax Year 2021	0.078697	0.078697	0	0	0	0
Tax Year 2020	0.086749	9.000000	0.086740	0.000000	0.000000	0.086749
HC WCID #1						
Tax Year 2024	0.302000	0.105308	0.196692	0	0	0.273398
Tax Year 2023	0.286966	0.072890	0.214076	0	0	0.286966

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
Tax Year 2022	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2021	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2020	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
HARDIN COUNTY WCID#1						
Tax Year 2024	0	0.000000	0.000000	0	0	0.000000
Tax Year 2023	0	0.000000	0.000000	0	0	0.000000
Tax Year 2022	0.324066	0.091969	0.232097	0	0	0.324066
Tax Year 2021	0.319663	0.319663	0	0	0	0
Tax Year 2020	0.338307	0.077147	0.261160	0.000000	0.000000	0.338307
KOUNTZE CITY TEXAS						
Tax Year 2024	0.321568	0.147165	0.174403	0.390428	0.132347	0.348280
Tax Year 2023	0.413608	0.139828	0.273780	0.372119	0.088291	0.413608
Tax Year 2022	0.442750	0.104015	0.338735	0.417903	0.101003	0.467792
Tax Year 2021	0.428380	0.102840	0.325540	0.373849	0.100898	0.438800
Tax Year 2020	0.404162	0.108664	0.295498	0.377132	0.308569	0.403204
SILSBEE CITY TEXAS						
Tax Year 2024	0.449171	0.449171	0.000000	0.421637	0.423632	0.451237
Tax Year 2023	0.443822	0.443822	0.000000	0.414532	0.417028	0.443823
Tax Year 2022	0.470000	0.470000	0.000000	0.440904	0.445312	0.472391
Tax Year 2021	0.465904	0.465904	0.000000	0.407382	0.408326	0.434208
Tax Year 2020	0.445000	0.445000	0.000000	0.418910	0.670003	0.476696
SOUR LAKE CITY TEXAS						
Tax Year 2024	0.401584	0.370849	0.030735	0.370849	0.323578	0.403913
Tax Year 2023	0.401584	0.349224	0.052360	0.349224	0.298257	0.452373
Tax Year 2022	0.408272	0.348211	0.060061	0.399185	0.341872	0.425919
Tax Year 2021	0.447423	0.382401	0.065022	0.407338	0.357315	0.449702
Tax Year 2020	0.447423	0.392401	0.055022	0.413525	0.577954	0.505573
ROSE HILL ACRES TOWN TEXAS						

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
Tax Year 2024	0.064280	0.064280	0.000000	0.064280	0.064280	0.071386
Tax Year 2023	0.071531	0.071531	0.000000	0.071531	0.071765	0.074276
Tax Year 2022	0.077488	0.077488	0.000000	0.077488	0.077530	0.080243
Tax Year 2021	0.087248	0.087248	0.000000	0.084298	0.084298	0.087248
Tax Year 2020	0.101687	0.101687	0.000000	0.098249	0.098249	0.106108

HARDIN COUNTY ESD#1-KOUNTZE

Tax Year 2024	0.041185	0.041185	0.000000	0.041185	0.041215	0.044270
Tax Year 2023	0.045046	0.045046	0.000000	0.045046	0.045218	0.046800
Tax Year 2022	0.050000	0.050000	0.000000	0.046126	0.046244	0.047862
Tax Year 2021	0.050000	0.050000	0.000000	0.046492	0.046550	0.048179
Tax Year 2020	0.050000	0.050000	0.000000	0.048219	0.048286	0.052148

HARDIN COUNTY ESD#2-LUMBERTON

Tax Year 2024	0.084150	0.084150	0.000000	0.081147	0.081307	0.084158
Tax Year 2023	0.088340	0.088340	0.000000	0.085055	0.085355	0.088342
Tax Year 2022	0.095280	0.095280	0.000000	0.091737	0.092064	0.095286
Tax Year 2021	0.099122	0.099122	0.000000	0.090954	0.091106	0.094294
Tax Year 2020	0.100000	0.100000	0.000000	0.097183	0.097354	0.105142

HARDIN COUNTY ESD#3-SARATOGA

Tax Year 2024	0.082000	0.082000	0.000000	0.078748	0.079147	0.082056
Tax Year 2023	0.085300	0.085300	0.000000	0.082308	0.082499	0.085386
Tax Year 2022	0.087800	0.087800	0.000000	0.084753	0.084898	0.087869
Tax Year 2021	0.093024	0.093024	0.000000	0.089795	0.089879	0.093024
Tax Year 2020	0.100000	0.100000	0.000000	0.091394	0.091833	0.099179

HARDIN COUNTY ESD#4-BATSON

Tax Year 2024	0.080215	0.080215	0.000000	0.076333	0.076424	0.080215
Tax Year 2023	0.082409	0.082409	0.000000	0.079592	0.079623	0.082409
Tax Year 2022	0.085842	0.085842	0.000000	0.082857	0.082940	0.085842
Tax Year 2021	0.100000	0.100000	0.000000	0.098001	0.098121	0.101555

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
Tax Year 2020	0.100000	0.100000	0.000000	0.105305	0.105365	0.113794
HARDIN COUNTY ESD#5-SOUR LAKE						
Tax Year 2024	0.082872	0.082872	0.000000	0.079927	0.080070	0.082873
Tax Year 2023	0.087985	0.087985	0.000000	0.084827	0.085012	0.087987
Tax Year 2022	0.094170	0.094170	0.000000	0.090812	0.090986	0.094170
Tax Year 2021	0.100000	0.100000	0.000000	0.093703	0.093814	0.097097
Tax Year 2020	0.100000	0.100000	0.000000	0.097109	0.097184	0.104958
HARDIN COUNTY ESD#6-SILSBEE						
Tax Year 2024	0.025029	0.025029	0.000000	0.025029	0.025052	0.025928
Tax Year 2023	0.026952	0.026952	0.000000	0.026007	0.026042	0.026953
Tax Year 2022	0.028438	0.028438	0.000000	0.027420	0.027477	0.028438
Tax Year 2021	0.029863	0.029863	0.000000	0.027613	0.027636	0.028603
Tax Year 2020	0.030000	0.030000	0.000000	0.028916	0.028945	0.031260
HARDIN COUNTY ESD#7-THICKET/VOTAW						
Tax Year 2024	0.500000	0.500000	0.000000	0.000000	0.000000	0.000000
Tax Year 2023	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2022	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2021	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2020	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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 taxing 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 taxing unit's debt service for the following year.

The **no-new-revenue 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 **no-new-revenue 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 **voter-approval tax rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. An election will automatically be held if a taxing unit wishes to adopt a tax rate in excess of the taxing unit's voter-approval tax rate.