

# Truth in Taxation Summary

## Texas Property Tax Code 26.16

### County of San Jacinto

Tax Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Revenue Rate	No New Revenue Maintenance & Operations Rate	Voter Approval Rate
<b>City of Shepherd</b>						
2023	0.16442	0.16442	0.00000	0.16442	0.16540	0.18903
2022	0.17674	0.17674	0.00000	0.17674	0.17674	0.19340
2021	0.20140	0.20140	0.00000	0.19236	0.19469	0.20150
2020	0.21170	0.21170	0.00000	0.20286	0.20560	0.31621
2019	0.21170	0.21170	0.00000	0.21179	0.21179	0.22873
<b>Emergency Services District</b>						
2023	0.10000	0.10000	0.00000	0.09490	0.09588	0.09923
2022	0.10000	0.10000	0.00000	0.08786	0.08786	0.09219
2021	0.10000	0.10000	0.00000	0.09093	0.09209	0.09531
2020	0.10000	0.10000	0.00000	0.09408	0.09522	0.10232
2019	0.10000	0.10000	0.00000	0.09373	0.09373	0.10122
<b>San Jacinto County</b>						
2023	0.53043	0.52660	0.00383	0.51335	0.52660	0.53043
2022	0.52957	0.50490	0.01077	0.50650	0.50490	0.52957
2021	0.57790	0.56030	0.01760	0.56084	0.58885	0.57794
2020	0.61473	0.57513	0.03960	0.59459	0.58920	0.61487
2019	0.63168	0.58713	0.04455	0.59627	0.56934	0.63169
<b>Coldspring ISD</b>						
2023	0.78226	0.71590	0.06636	0.92203	0.71590	0.78226
2022	0.92203	0.85450	0.06753	0.83597	0.85460	0.92213
2021	0.94750	0.87100	0.07650	0.92955	0.87200	0.94845
2020	1.01356	0.91850	0.09506	1.00455	0.91850	1.01780
2019	1.07210	0.97000	0.10210			
<b>Shepherd ISD</b>						
2023	1.00100	0.78830	0.21270			
2022	1.15560	0.94290	0.21270			
2021	1.17300	0.96300	0.21270	1.16000	0.96030	1.17300
2020	1.27270	1.03270	0.24000	1.20000	1.03270	1.27270
2019	1.29335	1.06835	0.22500			
<b>Waterwood MUD</b>						
2023	0.84000	0.50000	0.34000		0.50092	0.84092
2022	0.84000	0.50000	0.34000		0.51159	0.85159
2021	0.84000	0.50000	0.34000		0.50113	0.84113
2020	0.84000	0.50000	0.34000			0.85500
2019	0.84000	0.50000	0.34000		0.58030	0.87030

Tax Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Revenue Rate	No New Revenue Maintenance & Operations Rate	Voter Approval Rate
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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 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 **No-New-Revenue 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.