

Water District

Notice of Public Hearing on Tax Rate

The Jefferson County Drainage District No. 7 will hold a public hearing on a proposed tax rate for the tax year 2021 on September 7, 2021 at 2:00 p.m. at the Jefferson County Drainage District No. 7 Office, 4749 Twin City Highway, Suite 300, Port Arthur, Texas. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

| | | |
|--------------------------------|---|--|
| FOR the proposal: | Richard Beaumont, Chairman Albert Moses, Jr., Secretary Matthew E. Vincent | Lester Champagne, Vice-Chairman James Gamble, Sr. |
| AGAINST the proposal: | None | |
| PRESENT and not voting: | None | |
| ABSENT: | None | |

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

| | Last Year | | This Year |
|--|------------------|------------------|------------------|
| Total tax rate (per \$100 of value) | 0.294990 | | 0.284775 |
| | Adopted | | Proposed |
| Difference in rates per \$100 of value | | -0.010215 | |
| Percentage increase/decrease in rates(+/-) | | -3.46% | |
| Average appraised residence homestead value | \$123,826 | | \$155,086 |
| General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions) | \$24,961 | | \$44,483 |
| Average residence homestead taxable value | \$98,865 | | \$110,603 |
| Tax on average residence homestead | \$291.64 | | \$ 314.97 |
| Annual increase/decrease in taxes if | | | |
| proposed tax rate is adopted (+/-) | | \$ 23.33 | |
| and percentage of increase (+/-) | | 8.00% | |

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the governing body of Jefferson County Drainage District No. 7 proposes to use the tax increase for the purpose of increased costs of maintenance and operation, costs associated with various improvement projects, potential matching grant funds, which are generally 25% local share, and more importantly for the Sabine Pass to Galveston (S2G) Project matching grant fund that is 35% local share. The S2G will require more staff and resources to fulfill the obligations of property acquisition, utility relocations, project management, etc

NOTICE OF VOTE ON TAX RATE

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than eight percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23601, Water Code.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.