

## Jefferson Co. ESD No. 4 – 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 2025-26, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

### Average Taxable Homestead Value

Prior Year (FY 2024-25)	\$231,866
Current Year (FY 2025-26)	\$242,772

### Tax Rates

Prior Year Tax Rate (FY 2024-25)	\$0.068304 per \$100 valuation
No-New-Revenue Tax Rate (FY 2025-26)	\$0.067424 per \$100 valuation
Proposed Tax Rate (FY 2025-26)	\$0.069874 per \$100 valuation

### Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue Rate
Prior Year (FY 2024-25)	0.068304	\$158.37	-\$5.32
No-New-Revenue (FY 2025-26)	0.067424	\$163.69	-
Proposed Budget (FY 2025-26)	0.069874	\$169.63	\$5.94

### Calculations

Prior Year Tax Bill:  $(\$231,866 \div \$100) \times \$0.068304 = \$158.37$

No-New-Revenue Tax Bill:  $(\$242,772 \div \$100) \times \$0.067424 = \$163.69$

Proposed Tax Bill:  $(\$242,772 \div \$100) \times \$0.069874 = \$169.63$

### Summary

If Jefferson Co. ESD No. 4 adopts the proposed tax rate of \$0.069874 per \$100 valuation, the average homestead owner would pay approximately \$5.94 more annually compared to the no-new-revenue tax rate. This increase supports continued district services (fire and first responder) and capital improvements.