

2018 TAX RATES AND HOMESTEAD EXEMPTIONS GRANTED

| TAXING ENTITY | TAX RATE PER \$100/VALUE | GENERAL HOMESTEAD | OVER 65 HOMESTEAD | DISABILITY HOMESTEAD |
|-----------------------------------|--------------------------|-------------------|-------------------|----------------------|
| Jefferson County | 0.364977 | 20% | \$40,000 | \$40,000 |
| Beaumont ISD | 1.294050 | \$25,000 | \$15,000 | \$10,000 |
| Hamshire-Fannett ISD | 1.416300 | \$25,000 | \$10,000 | \$10,000 |
| Hardin-Jefferson ISD | 1.340000 | 15% + \$25,000 | \$10,000 | \$10,000 |
| Nederland ISD | 1.150000 | \$25,000 | \$10,000 | \$10,000 |
| Port Arthur ISD | 1.48509 | \$25,000 | \$25,000 | \$25,000 |
| Port Neches Groves ISD | 1.444410 | 20% + \$25,000 | \$10,000 | \$10,000 |
| Sabine Pass ISD | 1.3434 | 20% + \$25,000 | \$20,000 | \$20,000 |
| City of Beaumont | 0.710000 | 0% | \$17,500 | \$17,500 |
| City of Bevil Oaks | 0.576511 | 20% | \$20,000 | \$20,000 |
| City of Groves | 0.760000 | \$0 | \$12,000 | \$12,000 |
| City of Nederland | 0.609578 | \$0 | \$15,000 | \$15,000 |
| City of Port Arthur | 0.792000 | 20% | \$25,000 | \$25,000 |
| City of Port Neches | 0.735000 | 20% | \$16,600 | \$16,600 |
| City of Taylor Landing | 0.250000 | \$0 | \$17,500 | \$17,500 |
| Sabine Neches Navigation District | 0.092067 | 20% | \$40,000 | \$40,000 |
| Port of Beaumont | 0.114674 | 20% | \$40,000 | \$40,000 |
| Port of Port Arthur | 0.213134 | 20% | \$40,000 | \$40,000 |
| Port of Sabine Pass | 0.259629 | 20% | \$30,000 | \$30,000 |
| Drainage District #3 | 0.331263 | 20% | \$40,000 | \$40,000 |
| Drainage District #6 | 0.220587 | 20% | \$40,000 | \$40,000 |
| Drainage District #7 | 0.239850 | 20% | \$40,000 | \$40,000 |
| JC Emergency Services District #1 | 0.100000 | 0% | \$0 | \$0 |
| JC Emergency Services District #2 | 0.026449 | 0% | \$0 | \$0 |
| JC Emergency Services District #3 | 0.083978 | 0% | \$0 | \$0 |
| JC Emergency Services District #4 | 0.081291 | 0% | \$0 | \$0 |
| Northwest Forest MUD | 1.790000 | 20% | \$40,000 | \$40,000 |
| Trinity Bay Conservation District | 0.408700 | 20% | \$60,000 | \$60,000 |
| Water District #10 | 0.356341 | 20% | \$20,000 | \$10,000 |

You may receive the over 65 or disability homestead exemption in addition to the general homestead, but you may not receive both the over 65 and disability homesteads. Below is an example for calculating your taxes based on an appraised value of \$100,000 with a general homestead exemption with both the state-mandated and optional homestead exemptions for the school district:

| | |
|--|-----------------|
| Appraised Value: | \$100,000 |
| Less 20% optional exemption: \$100,000 X 20% | - 20,000 |
| Less state-mandated general homestead: | <u>- 25,000</u> |
| Taxable Value | \$ 55,000 |
| X Tax Rate per \$100/value (\$1.30) | X <u>1.30%</u> |
| TAXES DUE: | \$715 |

DISABLED VETERANS' EXEMPTION

Disabled veterans and their survivors receive a partial exemption based on the veteran's service-connected disability rating as follows:

| Disability Rating | Exempt Amount | Disability Rating | Exempt Amount |
|---------------------|---------------|--|---------------|
| 0% to 9% disabled | \$ 0 | In excess of 70% disabled | \$12,000 |
| 10% to 29% disabled | \$ 5,000 | At least 10% disabled & over 65 | \$12,000 |
| 30% to 49% disabled | \$ 7,500 | Loss of use of one or more limbs, total blindness in one or both eyes, or paraplegia | \$12,000 |
| 50% to 69% disabled | \$10,000 | 100% disabled or unemployable | 100% Exempt |