

2025 CERTIFIED TOTALS

Property Count: 659

WH - HARDIN CO WCID #1
ARB Approved Totals

7/22/2026

3:32:53PM

Land		Value			
Homesite:		20,727,665			
Non Homesite:		2,704,821			
Ag Market:		0			
Timber Market:		877,283	Total Land	(+)	24,309,769
Improvement		Value			
Homesite:		110,996,071			
Non Homesite:		5,370,064	Total Improvements	(+)	116,366,135
Non Real		Count	Value		
Personal Property:	25		2,311,348		
Mineral Property:	0		0		
Autos:	6		294,332	Total Non Real	(+)
			Market Value	=	2,605,680
					143,281,584
Ag	Non Exempt	Exempt			
Total Productivity Market:	877,283	0			
Ag Use:	0	0	Productivity Loss	(-)	816,378
Timber Use:	60,905	0	Appraised Value	=	142,465,206
Productivity Loss:	816,378	0			
			Homestead Cap	(-)	4,607,838
			23.231 Cap	(-)	411,358
			Assessed Value	=	137,446,010
			Total Exemptions Amount	(-)	11,907,424
			(Breakdown on Next Page)		
			Net Taxable	=	125,538,586

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 226,446.50 = 125,538,586 * (0.180380 / 100)

Certified Estimate of Market Value: 143,281,584
 Certified Estimate of Taxable Value: 125,538,586

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

Hardin County WCID #1
101 Pine Garden Ln
Sour Lake, TX, 77659

CERTIFICATION OF 2026 APPRAISAL ROLL FOR
Hardin County WCID #1

“I, Karl Keller, Chief Appraiser for the Hardin County Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Hardin County Appraisal District which lists property taxable by the **Hardin County WCID #1** within Hardin County and constitutes the appraisal rolls for **Hardin County WCID #1**.”

2026 Certified Appraisal Roll Information (ARB Approved Totals)

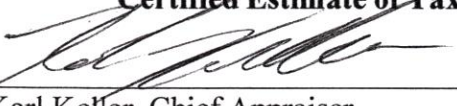
Total market value	\$ 146,156,032
Total appraised value	\$ 145,196,717
Total assessed value	\$ 141,381,625
Total taxable value	\$ 127,648,254

2026 Uncertified Appraisal Roll Information (Under ARB Review Totals)

Total market value	\$ 443,697
Total taxable value	\$ 318,697
Number of accounts	1

Certified Estimate of Market Value under ARB Review: \$ 377,142

Certified Estimate of Taxable Value under ARB Review: \$ 270,892


Karl Keller, Chief Appraiser

7/21/2026
Date

Received by

Date

2026 CERTIFIED TOTALS

Property Count: 664

WH - HARDIN CO WCID #1
ARB Approved Totals

7/23/2026

9:12:43AM

Land		Value			
Homesite:		20,590,540			
Non Homesite:		3,342,008			
Ag Market:		0			
Timber Market:		1,020,220	Total Land	(+)	24,952,768
Improvement		Value			
Homesite:		110,344,847			
Non Homesite:		7,287,611	Total Improvements	(+)	117,632,458
Non Real		Count	Value		
Personal Property:	29		3,308,839		
Mineral Property:	0		0		
Autos:	7		261,967	Total Non Real	(+)
			Market Value	=	3,570,806
					146,156,032
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,020,220	0			
Ag Use:	0	0	Productivity Loss	(-)	959,315
Timber Use:	60,905	0	Appraised Value	=	145,196,717
Productivity Loss:	959,315	0	Homestead Cap	(-)	3,363,422
			23.231 Cap	(-)	451,670
			Assessed Value	=	141,381,625
			Total Exemptions Amount	(-)	13,733,371
			(Breakdown on Next Page)		
			Net Taxable	=	127,648,254

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 230,251.92 = 127,648,254 * (0.180380 / 100)

Certified Estimate of Market Value: 146,156,032
 Certified Estimate of Taxable Value: 127,648,254

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2026 CERTIFIED TOTALS

Property Count: 665

WH - HARDIN CO WCID #1
Effective Rate Assumption

7/23/2026

9:12:55AM

New Value

TOTAL NEW VALUE MARKET:	\$1,513,968
TOTAL NEW VALUE TAXABLE:	\$1,488,135

New Exemptions

Exemption	Description	Count		
EX-XN	11.252 Motor vehicles leased for personal use	2	2025 Market Value	\$0
ABSOLUTE EXEMPTIONS VALUE LOSS				\$0

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	22	\$506,609
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	1	\$10,000
DV4	Disabled Veterans 70% - 100%	1	\$12,000
DVHS	Disabled Veteran Homestead	2	\$1,024,219
HS	Homestead	11	\$0
OV65	Over 65	1	\$40,000
PARTIAL EXEMPTIONS VALUE LOSS		39	\$1,600,328
NEW EXEMPTIONS VALUE LOSS			\$1,600,328

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	\$1,600,328
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New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
379	\$303,132	\$8,874	\$294,258

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
379	\$303,132	\$8,874	\$294,258

Median Homestead Value**Category A and E**

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
379	\$298,587	\$0	\$298,587

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
379	\$298,587	\$0	\$298,587

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
1	\$443,697	\$95,765



HARDIN COUNTY TAX OFFICE

Hardin County WCID #1 Collection Certifications 2025 Year

1. 2026 Anticipated Collection Rate: 99%
2. 2025 Excess Debt Collections: \$6,524.19

Steve Smith
Tax Assessor-Collector
P.O. Box 2260
Kountze, Texas 77625
(409) 246-5180

July 16th, 2026





HARDIN COUNTY TAX OFFICE

Prior Year Refunds Paid in 2026

TAXING UNIT	TOTAL	M&O	I&S
Hardin County General	\$59,233.76	\$58,630.59	\$603.17
Special Road and Bridge	\$10,622.90	\$10,622.90	
Hardin-Jefferson ISD	\$55,477.22	\$38,264.31	\$17,212.91
Kountze ISD	\$37,642.96	\$26,566.17	\$11,076.79
Lumberton ISD	\$102,594.80	\$72,330.85	\$30,263.95
Silsbee ISD	\$59,289.10	\$42,224.10	\$17,065.00
West Hardin CCISD	\$11,139.05	\$9,603.23	\$1,535.82
City of Kountze	\$869.16	\$388.45	\$480.71
City of Silsbee	\$3,116.63	\$3,116.63	-
City of Sour Lake	\$438.35	\$389.69	\$48.66
Rose Hill Acres	\$10.18	\$10.18	-
Lumberton MUD	\$132,256.63	-	\$13,226.63
Hardin County WCID #1	\$720.60	\$425.38	\$295.22
Hardin County ESD #1	\$813.75	\$813.75	-
Hardin County ESD #2	\$3,047.16	\$3,047.16	-
Hardin County ESD #3	\$22.98	\$22.98	-
Hardin County ESD #4	\$2.21	\$2.21	-
Hardin County ESD #5	\$353.79	\$353.79	-
Hardin County ESD #6	\$225.02	\$225.02	-
Hardin County ESD #7	\$64.60	\$64.60	-

A handwritten signature in black ink, appearing to read "Steve Smith", is written over a horizontal line.

Steve Smith
Tax Assessor-Collector

July 26th, 2026



Steve Smith

Tax Assessor-Collector
Hardin County

2026 Water District Tax Rate Adoption Calendar

District: HARDIN COUNTY WCID #1

Please complete the following information and return to Steve Smith as soon as possible. The packet must be returned on or before July 2, 2026. You may email it to steve.smith@hardincountytexas.gov

Date	Action
July 2	Deadline to submit 2026 Tax Rate Calculation Data to Hardin County Tax Office
July 27	Deadline for Chief Appraiser to certify rolls to the Tax Assessor
August 7	Update entity website with property tax information under Tax Code Sec 26.18
August 7	Post all rates, meeting information and TNT worksheets to property tax database
8/4/2026	72 Hour Notice for meeting (Open Meetings Notice)
8/10/2026	Meeting to discuss and take record vote on Proposed Rate
8/26/2026	Water District Notice of Public Hearing on Tax Rate – Quarter Page Notice in Newspaper, published at least 7 days before the hearing date
9/8/2026	72 Hour Notice of Public Meeting
9/14/2026	Public Hearing
9/14/2026	Meeting to adopt the tax rate

Rate Adoption Deadline:

***August 17, 2026 – (78th day before the uniform election date) if adopting a tax rate that triggers an election in November.**

-OR-

***September 18, 2026 – If adopting a tax rate that does NOT trigger an election in November.**

Completed by: Wayne Turk____
Printed Name

Signature: Wayne Turk

Email: wturk253@gmail.com

Phone: 409-791-1060



Steve Smith

Tax Assessor-Collector
Hardin County

2026 Water District Tax Rate Information

District: HARDIN WCID #1

Please complete the following information and return it to Steve Smith as soon as possible. The packet must be returned on or before July 2nd, 2026. You may email it to steve.smith@hardincountytexas.gov

Water District type as defined in Water Code Sec. 49.23602, 49.23603

☐ Low Tax Rate District ☒ Developed District ☐ No Low Rate/Not Developed District

Contact Information for Truth in Taxation purposes:

Name: Wayne Turk Title: Office Manager

Phone Number: 409-791-1060 Email: wturk253@gmail.com

Property Tax Database Information:

PTC Section 26.17(d): The database must allow the property owner to electronically complete and submit to a taxing unit a form on which the owner may provide their opinion as to whether the proposed tax rate should be adopted.

Mailing Address: 101 Pinegarden; Sour Lake, TX 77659

Phone Number: 409-791-1060

Website: https://pinewoodwaterboard.com/

Email Address: wturk253@gmail.com

Publication Information:

Water Districts must publish the public hearing notice at least 7 days before the date of the hearing or they may mail the information on the public hearing to each property owner at least 10 days before the date of the hearing.

Governing body member	Official contact information
Jack Maddox	1043 Pine Needles; Sour Lake, Tx 77659
Lloyd B. Hughes	1227 East Pine Shadows, Sour Lake, Tx 77659
Steven Ben Fox	179 Woodshire, Sour Lake, Tx 77659
Allen Davis	356 W. Pineshadows, Sour Lake, Tx 77659
Wayne Turk	101 Pinegarden, Sour Lake, Tx 77659
Click or tap here to enter text.	Click or tap here to enter text.

Exemption Information:

Is your taxing unit adding or changing any exemptions: ☐ Yes ☒ No

If yes, please provide a copy of the approved resolution or ordinance.

Schedule A: Debt Service Information

Please list this information in whole dollars only. This information will be used to complete your published notice, so please list the principle, interest, fees, and total separately. Use additional pages if necessary.

Description of Debt	Principal or Contract Payment to be paid from Property Taxes	Interest to be paid from Property Taxes	Other amounts to be paid	Total Payment
Series 2014 Bonds	90,000	4,863	975	95,838

Do you plan to use any of your Unencumbered Fund Balance towards your debt this year?

Yes ☐ No ☒ If yes, please list amount \$ _____

Do you plan to use any funds from other resources to pay your debt service this year?

Yes ☐ No ☒

If yes, please list amount \$ _____



Steve Smith

Tax Assessor-Collector
Hardin County

2026 Water District Tax Rate Calculation Data

District: HARDIN WCID #1

Please complete the following information and return it to Steve Smith as soon as possible. The packet must be returned on or before July 3, 2026. You may email it to steve.smith@hardincountytexas.gov

1. Tax Rate Calculation Information:

Hardin County Tax Office will use the Average Home Value as calculated by Hardin County Appraisal District. If you desire, you may submit additional documentation to assist with the calculation of the Average Home Value in your district.

2026 Debt Rate: _____

2026 Contract Rate: _____

Meeting Dates & Location:

Discuss & Propose Tax Rate

Date: 8/10/26 Time: 6:30pm

Location: 333 Commercial Drive; Sour Lake, Tx 77659

Public Hearing

Date: 9/14/26 Time: 6:30pm

Location: 333 Commercial Drive; Sour Lake, Tx 77659

Adopt Tax Rate (if not adopted at public hearing)

Date: 9/14/26 Time: 6:30pm

Location: 333 Commercial Drive; Sour Lake, Tx 77659

I hereby certify that the above information is true and correct to the best of my knowledge.

Completed by: Wayne Turk
Printed Name

Signature: Wayne Turk

Email: wturk253@gmail.com

Phone: 409-791-1060