

2025 TAX RATES						
ENTITY	TAX RATE	M&O	I&S	HOMESTEAD	EXEMPTION AMOUNTS	DISABILITY
					OVER-65	
Liberty County**	0.480000	0.469800	0.010200		25,000	10,000
Hospital District 1	0.089328	0.089328			25,000	10,000
Navigation-North	0.007200	0.007200		20% or 5000*	60,000	60,000
Navigation-South	0.010170	0.010170		20% or 5000*	60,000	60,000
Cleveland ISD	1.024100	0.666900	0.357200	140,000	63,000	60,000
Dayton ISD	0.957200	0.657200	0.300000	140,000	74,300	60,000
Devers ISD	0.682200	0.682200		140,000	66,000	60,000
Hardin ISD	0.863700	0.666900	0.196800	140,000	70,000	60,000
Hull-Daisetta ISD	0.758900	0.758900		140,000	60,000	60,000
Liberty ISD	0.970000	0.692200	0.277800	140,000	60,000	60,000
Tarkington ISD	0.930200	0.666900	0.263300	140,000	63,000	60,000
City of Ames**	0.572059	0.421711	0.150348		25,000	25,000
City of Cleveland**	0.630000	0.410889	0.219111	1% or 5000*	10,000	5,000
City of Daisetta**	0.406017	0.334570	0.071447		10,000	0
City of Dayton**	0.647593	0.352697	0.294896	15% or 5000*	40,000	20,000
City of Dayton Lakes	0.405140	0.405140			25,000	10,000
City of Devers**	0.199296	0.199296			3,000	0
City of Hardin**	0.380300	0.380300			0	0
City of Liberty**	0.583800	0.393000	0.190800		10,000	0
City of Mt. Belvieu	0.525826	0.301011	0.224815	20%	1	235,000
City of Plum Grove	0.267521	0.267521		20% or 5000*	40,000	22,000
Drainage Districts						
DR1-Old River	0.061178	0.061178			25,000	10,000
DR2-Raywood	0.146330	0.146330			25,000	10,000
DR4-Devers	0.126944	0.126944			25,000	10,000
Emergency Service Dist.						
ESD1	0.030000	0.030000			25,000	10,000
ESD2	0.100000	0.054166	0.045834			10,000
ESD3	0.030000	0.030000			25,000	10,000
ESD7	0.030000	0.030000				
Municipal Utility Districts						
LC1 LIB CO. MUD 1	0.350000	0.350000				
LC13A LIB CO. MUD 13A	1.250000	1.250000				
LC9 LIB CO. MUD 9	0.400000	0.400000				
LCM1 LIB CO. MMD 1	0.350000	0.350000				
PCM1A PLUM CREEK MMD 1A	1.250000	1.250000				
RR1 River Ranch MUD 1	1.000000	1.000000				
RR2 River Ranch MUD 2	0.500000	0.500000				
RR3 River Ranch MUD 3	1.000000	1.000000				
RR4 River Ranch MUD 4	1.000000	1.000000				
RR5 River Ranch MUD 5	1.000000	1.000000				
ID1 River Ranch Imp District	0.500000	0.350000	0.150000			
Water Districts						
WD1-Eastgate	0.150644	0.150644			25,000	10,000
WD5-Liberty	0.078708	0.078708			25,000	10,000
*The exemption amount equals a percentage of the appraised value or \$5000, whichever is greater.						
**Denotes entities that elected to 'freeze' the tax amount on OA/DP accounts, beginning with the 2004 tax year.						
***Properties in ESD2 can have both a DP and OV65 exemption						
State-Mandated DV Exemptions						
DV1 (10-29%): 5,000	DV3 (50-69%): 10,000					
DV2 (30-49%): 7,500	DV4 (70-100%): 12,000		DVHS (100%): 100% c value			