

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of Anderson

Anderson County/ FMFC	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	.60078	.53192	.06886	.57668	.60509	.63222
Tax Year 2017	.567542	.53192	.058972	.582492	.617084	.638137
Tax Year 2016	.55640	.50857	.04783	.567341	.629915	.634399
Tax Year 2015	.55108	.50606	.04502	.54499	.59154	.58296
Tax Year 2014	.53608	.49048	.04560	.52608	.58694	.57141

Athens ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	1.436470	1.037380	.399090	1.425879	1.2246	1.454632
Tax Year 2017	1.436470	1.037380	.399090	.367257	1.1442	1.461503
Tax Year 2016	1.436470	1.037380	.399090	1.200022	N/A	1.1496317
Tax Year 2015	1.19647	1.0373	.15909	N/A	N/A	N/A
Tax Year 2014	1.19647	1.03738	.15909	1.161403	N/A	1.218248

Cayuga ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	1.04	1.04	0.00	1.0246	1.0246	1.0401
Tax Year 2017	1.04	1.04	0.00	.9572	1.50	1.0401
Tax Year 2016	1.04	1.04	0.00	1.0819	N/A	1.0401
Tax Year 2015	1.04	1.04	0.00	Not Provided	N/A	1.04
Tax Year 2014	1.04	1.04	0.00	1.0788	N/A	1.04

Elkhart, City of	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018						
Tax Year 2017	.3024	.3024	0.00	.3024	.7805	.3796
Tax Year 2016	.3013	.3013	0.00	.2887	.7371	.3506
Tax Year 2015	.29450	.29450	0.00	.29450	.7447	.33420
Tax Year 2014	.2972	.2972	0.00	.2972	.7116	.3970

Elkhart ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	1.36	1.17	.19000	1.24819	1.17	1.3287
Tax Year 2017	1.36	1.17	.19000	1.24819	1.17	1.3287
Tax Year 2016	1.36	1.17	.19000	1.47293	N/A	1.3600
Tax Year 2015	1.36	1.17	.19000	1.55	N/A	1.3600
Tax Year 2014	1.36	1.17	.19000	1.2694	N/A	1.3600

Frankston, City of	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	.38309	.38309	0.00	.35656	.35656	.38509
Tax Year 2017	.37389	.37389	0.00	.36534	.36534	.39456
Tax Year 2016	.37389	.37389	0.00	.36409	.36409	.39312
Tax Year 2015	.37389	.37389	0.00	.36032	.36032	.89114
Tax Year 2014	.37389	.37389	0.00	.37389	.37389	.40380

Frankston ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	1.5391	1.17	.3691	1.5391	1.17	1.7408
Tax Year 2017	1.57	1.17	.4000	1.5700	1.17	1.6000
Tax Year 2016	1.57	1.17	.4000	1.6380	N/A	1.5700
Tax Year 2015	1.57	1.17	.4000	1.6300	N/A	1.6000
Tax Year 2014	1.53	1.17	.3600	1.4900	N/A	1.5727

LaPoyner ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided
Tax Year 2017	Not Provided	Not Provided	Not Provided	1.0422	N/A	1.041
Tax Year 2016	1.316	1.04	.27600	Not Provided	N/A	Not Provided
Tax Year 2015	Not Provided	1.04	Not Provided	Not Provided	N/A	Not Provided
Tax Year 2014						

Neches ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	1.4584	1.17	.28840	1.3976	1.1472	1.458863
Tax Year 2017	1.4584	1.17	.28840	1.32596	1.2170	1.471446
Tax Year 2016	1.4584	1.17	.28840	1.37231	N/A	1.3284
Tax Year 2015	1.3240	1.04	.28840	1.57	N/A	1.3806
Tax Year 2014	1.3284	1.04	.28840	1.28511	N/A	1.3284

Palestine, City of	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	.715082	.595432	.119649	.692642	.572993	.715082
Tax Year 2017	.718741	.56782	.150921	.648741	.648516	.851318
Tax Year 2016	.64889	.543904	.105796	.642909	.662044	.716926
Tax Year 2015	.64889	.55976	.08913	.62271	.62271	.68279
Tax Year 2014	.64889	.56246	.08643	.64889	.64889	.72461

Palestine ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	1.530	1.17	.360	1.55	1.1982	1.533319
Tax Year 2017	1.548	1.17	.378	1.570758	1.17	1.558602
Tax Year 2016	1.548	1.17	.378	1.550728	N/A	1.54804
Tax Year 2015	1.566	1.17	.396	1.55236	N/A	1.566
Tax Year 2014	1.566	1.17	.396	1.5845	N/A	1.6127

Slocum ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	1.188	1.17	.018	1.16	1.3079	1.170
Tax Year 2017	1.188	1.17	.018	1.49153	1.3107	1.188
Tax Year 2016	1.188	1.17	.018	1.14000	N/A	1.188
Tax Year 2015	1.188	1.04	.1480	Not Provided	N/A	Not Provided
Tax Year 2014	1.188	1.04	.1480	1.03	N/A	1.188

Trinity Valley Comm. College Frankston	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	.13854	.13854	0.00	.13053331	N/A	.14097597
Tax Year 2017	.13567	.13567	0.00	.12562356	N/A	.13567344
Tax Year 2016	.12674	.12674	0.00	.1139	N/A	.10951
Tax Year 2015	.1036	.1036	0.00	.095968	N/A	.103646
Tax Year 2014	.0960	.0960	0.00	.089120	N/A	.096250
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Trinity Valley Comm. College LaPoynor	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	.13854	.13854	0.00	.13053331	N/A	.14097597
Tax Year 2017	.13567	.13567	0.00	.12562356	N/A	.13567344
Tax Year 2016	.12674	.12674	0.00	.1139	N/A	.10951
Tax Year 2015	.1036	.1036	0.00	.095968	N/A	.103646
Tax Year 2014	.0960	.0960	0.00	.089120	N/A	.096250
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Trinity Valley Comm. College Palestine	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	.05	.05	0.00	.04936795	N/A	.05331735
Tax Year 2017	.05	.05	0.00	.05010992	N/A	.05411871
Tax Year 2016	.05	.05	0.00	.04806	N/A	.0500
Tax Year 2015	.05	.05	0.00	.051459	N/A	.05576
Tax Year 2014	.05	.05	0.00	.089120	N/A	.096250
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Westwood ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2018	1.17	1.17	0.00	1.17320	1.17	1.17
Tax Year 2017	1.17	1.17	0.00	1.19235	1.17	1.17
Tax Year 2016	1.17	1.17	0.00	1.41745	N/A	1.17
Tax Year 2015	1.17	1.17	0.00	1.17986	N/A	1.17
Tax Year 2014	1.17	1.17	0.00	1.17954	N/A	1.17

The county is providing this table of property tax rate information as a service to the residents of the county. Each individual taxing unit is responsible for calculating the property tax rates listed in this table pertaining to that taxing unit and providing that information to the county.

The **Adopted Tax Rate** is the tax rate adopted by the governing body of a taxing unit.

The **Maintenance and Operations Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the following year.

The **Debt Rate** is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund the unit's debt service for the following year.

The **Effective Tax Rate** is the tax rate that would generate the same amount of revenue in the current tax year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Effective Maintenance and Operations Rate** is the tax rate that would generate the same amount of revenue for maintenance and operations in the current tax year as was generated by a taxing unit's maintenance and operations rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

The **Rollback Tax Rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. In the case of a taxing unit other than a school district the voters by petition may require that a rollback election be held if the unit adopts a tax rate in excess of the unit's rollback tax rate. In the case of a school district, an election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.