

# 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	No New Revenue Rate	No New Revenue Maintenance & Operations Rate	Voter Approval Tax Rate
Tax Year 2020	.612808	.536928	.07588	.595891	.51666	.659413
Tax Year 2019	.60078	.53692	.06386	.576357	.605866	.636557
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

Athens ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Revenue Tax Rate	No New Revenue Maintenance & Operations Rate	Voter Approval Tax Rate
Tax Year 2020	1.335590	.936500	.399090	1.254141	.09365	1.335592
Tax Year 2019	1.369090	.970000	.399090	1.365203	.970000	1.403358
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

Cayuga ISD	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Revenue Tax Rate	No New Revenue Maintenance & Operations Rate	Voter Approval Tax Rate
Tax Year 2020	1.0547	1.0547	0.00	1.11380	1.0547	1.0547
Tax Year 2019	1.06835	1.06835	0.00	1.089244	1.089244	1.06835
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

Elkhart, City of	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Revenue Tax Rate	No New Revenue Maintenance & Operations Rate	Voter Approval Tax Rate
Tax Year 2020	.294023	.274895	.019128	.294023	.274201	.302926
Tax Year 2019	.296680	.276680	0.02	.27668	.27668	.318814
Tax Year 2018	.2899	.2899	0.00	.2899	.2899	.3130
Tax Year 2017	.3024	.3024	0.00	.3024	.7805	.3796
Tax Year 2016	.3013	.3013	0.00	.2887	.7371	.3506

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<b>Elkhart ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	1.2443	1.0543	.19	1.2241	1.0543	1.3176
Tax Year 2019	1.2583	1.0683	.19000	1.2583	1.0683	1.3380
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

<b>Frankston, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	.384489	.384489	0.00	.384489	.385817	.39932
Tax Year 2019	.38309	.38309	0.00	.365098	.365098	.394305
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

<b>Frankston ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	1.3405	1.0547	.2858	1.5948	.9164	1.3405
Tax Year 2019	1.0683	1.0683	.3516	1.7317	.93	1.4199
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

<b>LaPoynor ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	1.241400	.966400	.275000	1.123400	.966400	1.312980
Tax Year 2019	1.25500	.97000	.28500	1.217787	.93000	1.259814
Tax Year 2018	1.363999	1.04	.323999	1.089121	1.04	1.364049
Tax Year 2017	1.361198	1.04	.321198	1.0422	1.04	1.04
Tax Year 2016	1.04	1.04	.0	1.042240	N/A	1.340870

<b>Neches ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	1.369765	1.0547	.315065	1.327763	1.0547	1.369765
Tax Year 2019	1.362697	1.0683	.294397	1.434909	1.0683	1.362697
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

<b>Palestine, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	.683774	.555678	.128096	.683774	.656629	.756036
Tax Year 2019	.681277	.604524	.076753	.681277	.610530	.682082
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

<b>Palestine ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	1.4047	1.0547	.35	1.422721	1.0547	1.414559
Tax Year 2019	1.4183	1.0683	.3500	1.23759	1.0683	1.421725
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

<b>Slocum ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	1.1313	1.0507	.0806	1.095697	.9124	1.1313
Tax Year 2019	1.1313	1.0683	.063	1.1828	1.0683	1.2528
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

<b>Trinity Valley Comm. College Frankston</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	.13854	.13854	0.00	.129686	N/A	.140060
Tax Year 2019	.13854	.13854	0.00	.124784	N/A	.134766
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

<b>Trinity Valley Comm. College LaPoynor</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	.13854	.13854	0.00	.129686	N/A	.140060
Tax Year 2019	.13854	.13854	0.00	.124784	N/A	.134766
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

<b>Trinity Valley Comm. College Palestine</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	.05	.05	0.00	.050422	N/A	.054596
Tax Year 2019	.05	.05	0.00	.049583	N/A	.053549
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

<b>Westwood ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>No New Revenue Tax Rate</b>	<b>No New Revenue Maintenance &amp; Operations Rate</b>	<b>Voter Approval Tax Rate</b>
Tax Year 2020	1.0527	1.0527	0.00	1.0121	1.0547	1.0547
Tax Year 2019	1.0683	1.0683	0.00	1.1730	1.0683	1.0683
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

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 **No New Revenue Tax Rate** \*(PREVIOUSLY EFFECTIVE 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 **No New Revenue 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 **Voter Approval Tax Rate** \*(PREVIOUSLY ROLLBACK 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 Voter Approval election be held if the unit adopts a tax rate in excess of the unit's Voter Approval 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 Voter Approval tax rate.

**SENATE BILLS 2 (SB2) FROM THE 86<sup>TH</sup> LEGISLATURE MADE NUMEROUS CHANGES TO THE TRUTH IN PROCESS PROCEDURES. BECAUSE OF THIS, THE EFFECTIVE RATE WAS CHANGED TO THE NO NEW REVENUE RATE AND THE ROLLBACK RATE WAS CHANGED TO THE VOTER APPROVAL RATE.**