

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of Bowie Central Appraisal District

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>BOWIE COUNTY COMMISSIONERS COURT</b>						
Tax Year 2019	0.424322	0.374588	0.049734	0.406692	0.365145	0.456201
Tax Year 2018	0.424322	0.378244	0.046078	0.410631	0.341337	0.426986
Tax Year 2017	0.424322	0.350694	0.073628	0.417018	0.345879	0.459331
Tax Year 2016	0.424322	0.349418	0.074904	0.386563	0.326736	0.439956
Tax Year 2015	0.399173	0.335979	0.063194	0.469350	0.300050	0.399173
<b>DEKALB CITY TEXAS</b>						
Tax Year 2019	0.575000	0.575000	0.000000	0.565649	0.565649	0.610900
Tax Year 2018	0.575000	0.575000	0.000000	0.564500	0.564500	0.609660
Tax Year 2017	0.575000	0.575000	0.000000	0.571596	0.571596	0.617323
Tax Year 2016	0.575000	0.575000	0.000000	0.549752	0.549752	0.593732
Tax Year 2015	0.558400	0.558400	0.000000	0.517043	0.517043	0.558406
<b>DEKALB ISD</b>						
Tax Year 2019	1.06835	1.06835	0.00000	1.11099	1.06191	1.06835
Tax Year 2018	1.170	1.170	0.000	1.087	1.253	1.170
Tax Year 2017	1.1700	1.1700	0.0000	1.1363	1.3093	1.1701
Tax Year 2016	1.1700	1.1700	0.0000	1.1384	1.2577	1.1701
Tax Year 2015	1.1700	1.1700	0.0000	1.1620	1.1754	1.1701
<b>HOOKS CITY TEXAS</b>						
Tax Year 2019	0.918803	0.591517	0.327286	0.887851	0.557657	0.929555
Tax Year 2018	0.918803	0.577100	0.341703	0.905119	0.562234	0.948915
Tax Year 2017	0.918803	0.570735	0.348068	0.918803	0.569457	0.963081
Tax Year 2016	0.925016	0.573307	0.351709	0.925016	0.576464	0.974290
Tax Year 2015	0.924270	0.576000	0.348270	0.856417	0.533864	0.924843
<b>HOOKS ISD</b>						
Tax Year 2019	1.29830	1.06830	0.23000	1.40692	1.03622	1.29835
Tax Year 2018	1.40000	1.17000	0.23000	1.26558	1.25995	1.40000
Tax Year 2017	1.40000	1.17000	0.23000	1.38399	1.52013	1.40000
Tax Year 2016	1.40000	1.17000	0.23000	1.32131	1.18060	1.40065
Tax Year 2015	1.41000	1.17000	0.24000	1.44407	1.23867	1.41026
<b>HUBBARD ISD</b>						

Tax Year 2019	0.97000	0.97000	0.00000	0.98679	1.09545	0.97000
Tax Year 2018	1.040	1.040	0.000	0.999	1.227	1.040
Tax Year 2017	1.0400	1.0400	0.0000	0.9697	1.1897	1.0400
Tax Year 2016	1.0400	1.0400	0.0000	1.0110	1.1374	1.0400
Tax Year 2015	1.0400	1.0400	0.0000	1.0846	1.0554	1.0400

**LEARY CITY TEXAS**

Tax Year 2019	0.043718	0.043718	0.000000	0.040480	0.040480	0.043718
Tax Year 2018	0.041265	0.041265	0.000000	0.038209	0.038209	0.041265
Tax Year 2017	0.038603	0.038603	0.000000	0.035744	0.035744	0.038603
Tax Year 2016	0.036567	0.036567	0.000000	0.033859	0.033859	0.036567
Tax Year 2015	0.033739	0.033739	0.000000	0.031240	0.031240	0.033739

**LEARY ISD**

Tax Year 2019	0.9700	0.9700	0.0000	1.0029	1.0160	0.9700
Tax Year 2018	1.0400	1.0400	0.0000	1.0301	1.1601	1.0400
Tax Year 2017	1.0400	1.0400	0.0000	1.0170	1.1328	1.0400
Tax Year 2016	1.0400	1.0400	0.0000	1.0249	1.0598	1.0400
Tax Year 2015	1.0400	1.0400	0.0000	1.0594	1.1001	1.0400

**LIBERTY EYLAU ISD**

Tax Year 2019	1.2684	1.0684	0.2000	1.3377	1.1099	1.2684
Tax Year 2018	1.3700	1.1700	0.2000	1.3423	1.2426	1.3700
Tax Year 2017	1.370000	1.170000	0.200000	1.374908	1.303947	1.370000
Tax Year 2016	1.370000	1.170000	0.200000	1.234203	1.283858	1.370000
Tax Year 2015	1.261000	1.170000	0.091000	1.270589	1.178124	1.261000

**MALTA ISD**

Tax Year 2019	1.03000	0.97000	0.06000	1.06595	1.13018	1.03000
Tax Year 2018	1.1000	1.0400	0.0600	0.9980	1.0833	1.1000
Tax Year 2017	1.1000	1.0400	0.0600	1.0923	1.2225	1.1000
Tax Year 2016	1.10000	1.04000	0.06000	1.03708	1.07854	1.10005
Tax Year 2015	1.10000	1.04000	0.06000	1.09401	1.10981	1.10005

**MAUD CITY TEXAS**

Tax Year 2019	0.530778	0.530778	0.000000	0.491462	0.491462	0.530778
Tax Year 2018	0.495873	0.495873	0.000000	0.459142	0.459142	0.495873
Tax Year 2017	0.465855	0.465855	0.000000	0.431348	0.431348	0.465855
Tax Year 2016	0.436154	0.436154	0.000000	0.436154	0.436154	0.471046
Tax Year 2015	0.435731	0.435731	0.000000	0.427311	0.427311	0.461495

**NASH CITY TEXAS**

Tax Year 2019	0.379424	0.279161	0.100263	0.367957	0.258483	0.379424
Tax Year 2018	0.559764	0.406925	0.152839	0.545809	0.376783	0.559764
Tax Year 2017	0.598353	0.426652	0.171701	0.567978	0.395049	0.598353

Tax Year 2016	0.561160	0.402281	0.158879	0.534521	0.372483	0.561160
Tax Year 2015	0.580312	0.416138	0.164174	0.578518	0.414858	0.615476
<b>MAUD ISD</b>						
Tax Year 2019	1.1109	1.0684	0.0425	1.1843	1.0871	1.1169
Tax Year 2018	1.2125	1.1700	0.0425	1.1735	1.4145	1.2125
Tax Year 2017	1.2089	1.1700	0.0389	1.1855	1.2742	1.2089
Tax Year 2016	1.2130	1.1700	0.0430	1.2204	1.1598	1.2131
Tax Year 2015	1.2161	1.1700	0.0461	1.2264	1.3227	1.2161
<b>NEW BOSTON CITY TEXAS</b>						
Tax Year 2019	0.312217	0.164722	0.147495	0.312217	0.152521	0.396015
Tax Year 2018	0.316880	0.154800	0.162080	0.305076	0.143334	0.389386
Tax Year 2017	0.320000	0.150346	0.169654	0.315864	0.139210	0.396988
Tax Year 2016	0.320000	0.141033	0.178967	0.283495	0.130587	0.320000
Tax Year 2015	0.283925	0.130790	0.153135	0.300408	0.121102	0.400357
<b>NEW BOSTON ISD</b>						
Tax Year 2019	1.34020	1.06835	0.27185	1.40022	1.04628	1.34020
Tax Year 2018	1.410	1.170	0.240	1.331	1.213	1.410
Tax Year 2017	1.4140	1.1700	0.2440	1.3936	1.2914	1.4140
Tax Year 2016	1.4140	1.1700	0.2440	1.3803	1.1305	1.4140
Tax Year 2015	1.4140	1.1700	0.2440	1.5965	1.1981	1.4457
<b>PLEASANT GROVE ISD</b>						
Tax Year 2019	1.38148	1.01648	0.36500	1.44345	1.08985	1.38148
Tax Year 2018	1.4550	1.0900	0.3650	1.4154	1.2364	1.4928
Tax Year 2017	1.4400	1.0900	0.3500	1.4114	1.2079	1.4400
Tax Year 2016	1.4400	1.0900	0.3500	1.4177	1.1612	1.4400
Tax Year 2015	1.4400	1.0900	0.3500	1.4237	1.2106	1.4400
<b>RED LICK CITY TEXAS</b>						
Tax Year 2019	0.107698	0.107698	0.000000	0.106336	0.106336	0.114842
Tax Year 2018	0.107698	0.107698	0.000000	0.107698	0.107698	0.116313
Tax Year 2017	0.107747	0.107747	0.000000	0.134267	0.134267	0.145008
Tax Year 2016	0.107747	0.107747	0.000000	0.107344	0.107344	0.115931
Tax Year 2015	0.107747	0.107747	0.000000	0.104165	0.104165	0.112498
<b>RED LICK ISD</b>						
Tax Year 2019	1.1100	0.9700	0.1400	1.1553	1.1670	1.1100
Tax Year 2018	1.1800	1.0400	0.1400	1.1413	1.2268	1.2058
Tax Year 2017	1.180000	1.040000	0.140000	1.152938	1.209094	1.223248
Tax Year 2016	1.180000	1.040000	0.140000	1.158544	1.205380	1.180050
Tax Year 2015	1.184262	1.040000	0.144262	1.177058	2.084824	1.235773
<b>REDWATER CITY TEXAS</b>						

Tax Year 2019	0.188931	0.188931	0.000000	0.185802	0.185802	0.200666
Tax Year 2018	0.188931	0.188931	0.000000	0.188256	0.188256	0.203316
Tax Year 2017	0.188931	0.188931	0.000000	0.182452	0.182452	0.197048
Tax Year 2016	0.188931	0.188931	0.000000	0.187830	0.187830	0.202856
Tax Year 2015	0.188931	0.188931	0.000000	0.187579	0.187579	0.202585

**REDWATER ISD**

Tax Year 2019	1.24143	1.06835	0.17308	1.29529	119.60400	1.24143
Tax Year 2018	1.3485	1.1700	0.1785	1.3103	1.3571	1.3484
Tax Year 2017	1.3485	1.1700	0.1785	1.2567	1.3762	1.3486
Tax Year 2016	1.2725	1.1700	0.1025	1.2295	1.2509	1.2867
Tax Year 2015	1.2725	1.1700	0.1025	1.2987	1.2930	1.2973

**SIMMS ISD**

Tax Year 2019	1.0684	1.0684	0.0000	1.1123	1.1875	1.0684
Tax Year 2018	1.1700	1.1700	0.0000	1.0796	1.1866	1.1232
Tax Year 2017	1.1250	1.0400	0.0850	1.0609	1.1707	1.1250
Tax Year 2016	1.12500	1.04000	0.08500	1.09778	1.05574	1.12510
Tax Year 2015	1.12500	1.04000	0.08500	1.15528	1.18029	1.12505

**TEXARKANA CITY TEXAS**

Tax Year 2019	0.700000	0.548700	0.151300	0.697350	0.535146	0.787911
Tax Year 2018	0.700000	0.544200	0.155800	0.691816	0.473770	0.725134
Tax Year 2017	0.700000	0.499138	0.200862	0.694650	0.521001	0.820589
Tax Year 2016	0.700000	0.519668	0.180332	0.651868	0.434060	0.706418
Tax Year 2015	0.669293	0.470449	0.198844	0.663170	0.450758	0.704403

**TEXARKANA ISD**

Tax Year 2019	1.32330	1.06830	0.25500	1.33335	1.02151	1.32792
Tax Year 2018	1.425	1.170	0.255	1.390	1.229	1.425
Tax Year 2017	1.4250	1.1700	0.2550	1.4064	1.2885	1.4256
Tax Year 2016	1.4250	1.1700	0.2550	1.3630	1.1861	1.4251
Tax Year 2015	1.4250	1.1700	0.2550	1.3496	1.1774	1.4318

**WAKE VILLAGE CITY TEXAS**

Tax Year 2019	0.358754	0.358754	0.000000	0.352657	0.352657	0.380869
Tax Year 2018	0.358754	0.358754	0.000000	0.352832	0.352832	0.381058
Tax Year 2017	0.358754	0.358754	0.000000	0.352051	0.352051	0.380215
Tax Year 2016	0.358754	0.358754	0.000000	0.351399	0.351399	0.379510
Tax Year 2015	0.358754	0.358754	0.000000	0.349936	0.349936	0.377930

**TEXARKANA COLLEGE**

Tax Year 2019	0.123081	0.123081	0.000000	0.113964	0.113964	0.123081
Tax Year 2018	0.118115	0.118115	0.000000	0.115065	0.115065	0.124270
Tax Year 2017	0.118115	0.118115	0.000000	0.109366	0.109366	0.118115

Tax Year 2016	0.110718	0.110718	0.000000	0.102517	0.102517	0.110718
Tax Year 2015	0.105267	0.105267	0.000000	0.104674	0.104674	0.113047
<b>BOWIE EMERGENCY SERVICES DISTRICT #1</b>						
Tax Year 2019	0.030000	0.030000	0.000000	0.028808	0.028808	0.031112
Tax Year 2018	0.030000	0.030000	0.000000	0.029074	0.029074	0.031399
Tax Year 2017	0.030000	0.030000	0.000000	0.029242	0.029242	0.031581
Tax Year 2016	0.030000	0.030000	0.000000	0.029035	0.029035	0.031357
Tax Year 2015	0.030000	0.030000	0.000000	0.029088	0.029088	0.031415
<b>BOWIE EMERGENCY SERVICES DISTRICT #2</b>						
Tax Year 2019	0.030000	0.030000	0.000000	0.029124	0.029124	0.031453
Tax Year 2018	0.030000	0.030000	0.000000	0.029238	0.029238	0.031577
Tax Year 2017	0.030000	0.030000	0.000000	0.029666	0.029666	0.032039
Tax Year 2016	0.030000	0.030000	0.000000	0.029781	0.029781	0.032163
Tax Year 2015	0.030000	0.030000	0.000000	0.029440	0.029440	0.031795
<b>BOWIE EMERGENCY SERVICES DISTRICT #3</b>						
Tax Year 2019	0.078534	0.078534	0.000000	0.075659	0.075659	0.081711
Tax Year 2018	0.078534	0.078534	0.000000	0.072717	0.072717	0.078534
Tax Year 2017	0.075000	0.075000	0.000000	0.077297	0.077297	0.083480
Tax Year 2016	0.079831	0.079831	0.000000	0.078092	0.078092	0.084339
Tax Year 2015	0.079831	0.079831	0.000000	0.076848	0.076848	0.082995
<b>BOWIE EMERGENCY SERVICES DISTRICT #4</b>						
Tax Year 2019	0.060000	0.060000	0.000000	0.057550	0.057550	0.062154
Tax Year 2018	0.060000	0.060000	0.000000	0.057405	0.057405	0.061997
Tax Year 2017	0.060000	0.060000	0.000000	0.057878	0.057878	0.062508
Tax Year 2016	0.060000	0.060000	0.000000	0	0	0
Tax Year 2015	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>BOWIE EMERGENCY SERVICES DISTRICT #5</b>						
Tax Year 2019	0.1000	0.1000	0.0000	0	0	0
Tax Year 2018	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2017	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2016	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2015	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>BOWIE EMERGENCY SERVICES DISTRICT #6</b>						
Tax Year 2019	0.0700	0.0700	0.0000	0	0	0
Tax Year 2018	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2017	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2016	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2015	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

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.