

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of Carson

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
CARSON COUNTY						
Tax Year 2019	0.607148	0.405919	0.201229	0.586562	0.513786	0.626802
Tax Year 2018	0.628221	0.550380	0.077841	0.628221	0.550553	0.672436
Tax Year 2017	0.632483	0.554290	0.078193	0.632483	0.551296	0.673591
Tax Year 2016	0.577951	0.503762	0.074189	0.635965	0.558778	0.677668
Tax Year 2015	0.538008	0.472706	0.065302	0.600979	0.528509	0.636090
GROOM CITY TEXAS						
Tax Year 2019	1.010000	1.010000	0.000000	0.930155	0.931814	1.018296
Tax Year 2018	0.951351	0.951351	0.000000	1.111906	0.871354	0.951352
Tax Year 2017	1.200000	0.940000	0.260000	1.132720	0.877986	1.230179
Tax Year 2016	1.130000	0.870000	0.260000	1.036019	0.792813	1.130012
Tax Year 2015	1.040000	0.790000	0.250000	0.970148	0.725672	1.046751
GROOM ISD						
Tax Year 2019	1.320000	0.990000	0.330000	1.266000	0.965000	1.320000
Tax Year 2018	1.390000	1.060000	0.330000	1.385010	1.047420	1.390100
Tax Year 2017	1.390000	1.060000	0.330000	1.497000	1.170000	1.500000
Tax Year 2016	1.310000	1.060000	0.250000	12.680000	12.550000	1.420000
Tax Year 2015	1.084000	1.040000	0.044000	1.044500	1.000000	1.084390
PANHANDLE CITY TEXAS						
Tax Year 2019	0.683900	0.479431	0.204469	0.656368	0.451899	0.691160
Tax Year 2018	0.683900	0.469542	0.214358	0.652069	0.437711	0.683900
Tax Year 2017	0.685000	0.456718	0.228282	0.676388	0.410980	0.690160
Tax Year 2016	0.650000	0.410980	0.239020	0.625533	0.381643	0.651194
Tax Year 2015	0.640000	0.390469	0.245761	0.633940	0.386772	0.663474
PANHANDLE GROUND WATER DISTRICT #3						
Tax Year 2019	0.009600	0.009600	0.000000	0.009600	0.009600	0.009608
Tax Year 2018	0.009055	0.009055	0.000000	0.009055	0.009055	0.009779
Tax Year 2017	0.009050	0.009050	0.000000	0.009050	0.009050	0.009798
Tax Year 2016	0.009020	0.009020	0.000000	0.009020	0.009020	0.009743

Tax Year 2015	0.007900	0.007900	0.000000	0.000000	0.007900	0.008474
PANHANDLE ISD						
Tax Year 2019	1.410000	0.970000	0.440000	1.385000	0.842000	1.410000
Tax Year 2018	1.480000	1.040000	0.440000	1.483500	1.032300	1.584800
Tax Year 2017	1.480000	1.040000	0.440000	1.496200	1.055400	1.480900
Tax Year 2016	1.480000	1.040000	0.440000	2.680230	2.224930	1.495300
Tax Year 2015	1.480000	1.040000	0.440000	1.522750	1.000000	1.562750
SANFORD FRITCH ISD						
Tax Year 2019	1.290900	1.048900	0.242000	1.112960	0.883230	1.048900
Tax Year 2018	1.362000	1.140000	0.222000	1.195890	0.000000	1.040000
Tax Year 2017	1.362000	1.040000	0.322000	1.397960	1.103630	1.445759
Tax Year 2016	1.362000	1.040000	0.322000	1.402270	1.075010	1.040100
Tax Year 2015	1.322000	1.040000	0.282000	1.135600	1.624000	1.041000
SKELLYTOWN CITY TEXAS						
Tax Year 2019	1.268571	1.268571	0.000000	1.336500	1.336500	1.443420
Tax Year 2018	1.268571	1.268571	0.000000	1.240253	1.240253	1.339473
Tax Year 2017	1.268571	1.268571	0.000000	1.283152	1.283152	1.385804
Tax Year 2016	1.268571	1.268571	0.000000	1.174603	1.174603	1.268571
Tax Year 2015	1.257335	1.257335	0.000000	1.257335	1.257335	1.357921
WHITE DEER CITY TEXAS						
Tax Year 2019	0.565312	0.565312	0.000000	0.566381	0.566381	0.611751
Tax Year 2018	0.565312	0.565312	0.000000	0.550428	0.550428	0.594525
Tax Year 2017	0.565312	0.565312	0.000000	0.563902	0.563902	0.609509
Tax Year 2016	0.565312	0.565312	0.000000	0.589860	0.589860	0.637049
Tax Year 2015	0.589860	0.589860	0.000000	0.589860	0.590787	0.637183
WHITE DEER ISD						
Tax Year 2019	1.241300	0.970000	0.271300	0.957300	0.000000	1.512600
Tax Year 2018	1.290000	1.040000	0.250000	1.336570	1.084840	1.290100
Tax Year 2017	1.290000	1.040000	0.250000	1.437700	1.187700	1.290100
Tax Year 2016	1.290000	1.040000	0.250000	2.618510	2.243120	1.290100
Tax Year 2015	1.283200	1.033200	0.250000	1.243340	0.993300	1.283300

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.