

# 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
<b>CARSON COUNTY</b>						
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
Tax Year 2014	0.506921	0.445791	0.061130	0.412808	0.412809	0.506963
Tax Year 2013	0.498586	0.433345	0.065241	0.433345	0.433345	0.533252
<b>GROOM CITY TEXAS</b>						
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
Tax Year 2014	0.977600	0.727600	0.250000	0.656311	0.658165	0.977614
Tax Year 2013	0.850000	0.700000	0.150000	0.656823	0.658196	1.021680
<b>GROOM ISD</b>						
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
Tax Year 2014	1.292000	1.105000	0.158700	1.252450	1.065220	1.292200
Tax Year 2013	1.386000	1.170000	0.216000	1.395410	1.179370	1.386040
<b>PANHANDLE CITY TEXAS</b>						
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
Tax Year 2014	0.640000	0.390469	0.249531	0.599854	0.445768	0.730960
Tax Year 2013	0.576000	0.428041	0.147959	0.524997	0.397057	0.576781
<b>PANHANDLE GROUND WATER DISTRICT #3</b>						
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
Tax Year 2014	0.008020	0.008020	0.000000	0.008104	0.008104	0.008575
Tax Year 2013	0.008480	0.008480	0.000000	0.008476	0.008476	0.009154

PANHANDLE ISD						
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
Tax Year 2014	1.480000	1.040000	0.440000	1.447080	1.000000	1.487080
Tax Year 2013	1.480000	1.040000	0.440000	1.486600	1.045910	1.480790
SANFORD FRITCH ISD						
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
Tax Year 2014	1.322000	1.040000	0.282000	1.052400	0.770400	1.040100
Tax Year 2013	1.182000	1.040000	0.142000	1.188000	1.046000	1.040000
SKELLYTOWN CITY TEXAS						
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
Tax Year 2014	1.260000	1.260000	0.000000	1.211929	1.211929	1.308883
Tax Year 2013	1.257257	1.257257	0.000000	1.286305	1.443973	1.559490
WHITE DEER CITY TEXAS						
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
Tax Year 2014	0.601849	0.601849	0.000000	0.561778	0.562735	0.607754
Tax Year 2013	0.601849	0.601849	0.000000	0.601849	0.602882	0.651113
WHITE DEER ISD						
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
Tax Year 2014	1.152800	1.040000	0.112800	1.129700	1.016120	1.535800
Tax Year 2013	1.152800	1.040000	0.112800	1.154280	1.041420	1.152860

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.