

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
BOWIE COUNTY COMMISSIONERS COURT						
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
DEKALB CITY TEXAS						
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
DEKALB ISD						
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

HOOKS CITY TEXAS

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

HOOKS ISD

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

HUBBARD ISD

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

MAUD ISD

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

NEW BOSTON CITY TEXAS

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

NEW BOSTON ISD

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

PLEASANT GROVE ISD

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

RED LICK CITY TEXAS

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

RED LICK ISD

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

REDWATER CITY TEXAS

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

BOWIE EMERGENCY SERVICES DISTRICT #1

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

BOWIE EMERGENCY SERVICES DISTRICT #2

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

BOWIE EMERGENCY SERVICES DISTRICT #3

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

BOWIE EMERGENCY SERVICES DISTRICT #4

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

BOWIE EMERGENCY SERVICES DISTRICT #5

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

BOWIE EMERGENCY SERVICES DISTRICT #6

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.