

# TRUTH IN TAXATION SUMMARY

Texas Property Tax Code Section 26.16

County of Newton	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Tax Rate	Voter Approval Rate
Tax Year 2021	0.653539	0.590092	0.063347	0.653539	0.651454	0.726804
Tax Year 2020	0.600282	0.557415	0.042867	0.546638	0.546638	0.600282
Tax Year 2019	0.616098	0.582964	0.033134	0.567486	0.539782	0.616098
Tax Year 2018	0.614685	0.589520	0.025165	0.614685	0.589520	0.661819
Tax Year 2017	0.634708	0.608713	0.025995	0.634749	0.634708	0.683404
Tax Year 2016	0.640382	0.614055	0.026327	0.644999	0.614055	0.689505
Tax Year 2015	0.618622	0.588923	0.029699	0.665115	0.588923	0.642601
Tax Year 2014	0.569905	0.549148	0.020757	0.569905	0.549148	0.588933
Tax Year 2013	0.521572	0.499794	0.021778	0.521572	0.481362	0.541648
Tax Year 2012	0.591349	0.570313	0.021036	0.591349	0.468268	0.591349
Tax Year 2011	0.524200	0.498000	0.026200	0.524200	0.491127	0.525692
Tax Year 2010	0.565711	0.531717	0.033994	0.565711	0.523261	0.573375
Tax Year 2009	0.565711	0.540088	0.025623	0.565711	0.540088	0.608917
Tax Year 2008	0.529166	0.529166	0.000000	0.529166	0.443161	0.478613

County (Lateral Road)	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	0.075047	0.075047	0.000000	0.075047	0.075584	0.078229
Tax Year 2020	0.069035	0.066248	0.000000	0.066248	0.066248	0.069035
Tax Year 2019	0.074775	0.074775	0.000000	0.069237	0.069237	0.074775
Tax Year 2018	0.076050	0.076050	0.000000	0.076050	0.076050	0.082134
Tax Year 2017	0.078538	0.078538	0.000000	0.078538	0.078538	0.084821
Tax Year 2016	0.079387	0.079387	0.000000	0.079387	0.079387	0.085737
Tax Year 2015	0.076192	0.076192	0.000000	0.076192	0.076192	0.082287
Tax Year 2014	0.073816	0.073816	0.000000	0.073816	0.073816	0.081208
Tax Year 2013	0.070519	0.070519	0.000000	0.067811	0.067811	0.073235
Tax Year 2012	0.070519	0.070519	0.000000	0.065296	0.065296	0.070519
Tax Year 2011	0.078141	0.078141	0.000000	0.072353	0.072353	0.078141
Tax Year 2010	0.083614	0.083614	0.000000	0.076984	0.076984	0.083142
Tax Year 2009	0.083614	0.083614	0.000000	0.083614	0.083614	0.090303
Tax Year 2008	0.081791	0.081791	0.000000	0.081791	0.068269	0.073730

Deweyville ISD	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	1.038027	0.874700	0.163327	1.192218	0.874700	1.038027
Tax Year 2020	0.987750	0.874700	0.113050	0.950067	0.950067	0.987750
Tax Year 2019	1.109507	0.970000	0.139507	1.136710	1.109507	1.109507

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Tax Year 2018	1.190821	1.040000	0.150821	1.317075	1.166254	1.210871
Tax Year 2017	1.195828	1.040000	0.155828	1.354757	1.198929	1.215878
Tax Year 2016	1.197520	1.040000	0.157520	1.280370	1.122850	1.224236
Tax Year 2015	1.245700	1.040000	0.205700	1.241645	1.035945	1.272418
Tax Year 2014	1.245700	1.040000	0.205700	1.264949	1.059249	1.251365
Tax Year 2013	1.242500	1.040000	0.202500	1.128079	0.925579	1.246686
Tax Year 2012	1.216426	1.040000	0.173200	1.260420	1.087220	1.216476
Tax Year 2011	1.290000	1.040000	0.250000	1.290000	1.040000	1.187339
Tax Year 2010	1.290000	1.040000	0.250000	1.290000	1.040000	1.279800
Tax Year 2009	1.290000	1.040000	0.250000	1.309260	1.059260	1.286602
Tax Year 2008	1.290000	1.040000	0.250000	1.285050	1.035050	1.285085

Emergency Services District #1	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	0.050000	0.050000	0.000000	0.061194	0.061273	0.063417
Tax Year 2020	0.050000	0.050000	0.000000	0.042545	0.042545	0.046018
Tax Year 2019	0.050000	0.050000	0.000000	0.041463	0.414630	0.044780
Tax Year 2018	0.050000	0.050000	0.000000	0.048807	0.048807	0.527110
Tax Year 2017	0.050000	0.050000	0.000000	0.050664	0.050664	0.054717
Tax Year 2016	0.050000	0.050000	0.000000	0.050251	0.050251	0.054271
Tax Year 2015	0.050000	0.050000	0.000000	0.049582	0.049582	0.053548
Tax Year 2014	0.050000	0.050000	0.000000	0.050800	0.050800	0.054800
Tax Year 2013	0.050000	0.050000	0.000000	0.046994	0.046994	0.050753
Tax Year 2012	0.050000	0.050000	0.000000	0.052421	0.052421	0.056614
Tax Year 2011	0.050000	0.050000	0.000000	0.038448	0.038448	0.041523
Tax Year 2010	0.050000	0.050000	0.000000	0.048362	0.048362	0.052230
Tax Year 2009	0.050000	0.050000	0.000000	0.049274	0.049274	0.053215
Tax Year 2008	0.050000	0.050000	0.000000	0.049289	0.049289	0.053232

Emergency Services District #2	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	0.060000	0.060000	0.000000	0.060928	0.061611	0.063767
Tax Year 2020	0.060000	0.060000	0.000000	0.055914	0.055914	0.060387
Tax Year 2019	0.060000	0.060000	0.000000	0.054613	0.054613	0.058982

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Tax Year 2018	0.060000	0.060000	0.000000	0.057071	0.057071	0.061636
Tax Rate 2017	0.060000	0.060000	0.000000	0.055945	0.055945	0.060420
Tax Year 2016	0.060000	0.060000	0.000000	0.069289	0.069289	0.074832
Tax Year 2015	0.060000	0.060000	0.000000	0.070500	0.070500	0.076100
Tax Year 2014	0.060000	0.060000	0.000000	0.063900	0.063900	0.069000
Tax Year 2013	0.060000	0.060000	0.000000	0.059066	0.059066	0.063791
Tax Year 2012	0.060000	0.060000	0.000000	0.056098	0.056098	0.060585
Tax Year 2011	0.060000	0.060000	0.000000	0.060812	0.060812	0.065676
Tax Year 2010	0.060000	0.060000	0.000000	0.053844	0.053844	0.058151
Tax Year 2009	0.060000	0.060000	0.000000	0.066515	0.066515	0.071836
Tax Year 2008	0.030000	0.030000	0.000000	0.025017	0.025017	0.027018

Emergency Services District #3	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	0.030000	0.030000	0.000000	0.030355	0.030454	0.032890
Tax Year 2020	0.030000	0.030000	0.000000	0.028952	0.028952	0.031309
Tax Year 2019	0.030000	0.030000	0.000000	0.025558	0.025558	0.027602
Tax Year 2018	0.030000	0.030000	0.000000	0.030620	0.030620	0.033069
Tax Year 2017	0.030000	0.030000	0.000000	0.029774	0.029774	0.032155
Tax Year 2016	0.030000	0.030000	0.000000	0.035504	0.035504	0.038344
Tax Year 2015	0.030000	0.030000	0.000000	0.035385	0.035385	0.038215
Tax Year 2014	0.030000	0.030000	0.000000	0.036400	0.036400	0.039300
Tax Year 2013	0.030000	0.030000	0.000000	0.021912	0.021120	0.023664
Tax Year 2012	0.030000	0.030000	0.000000	0.029454	0.029454	0.031818
Tax Year 2011	0.030000	0.030000	0.000000	0.029178	0.029178	0.031512
Tax Year 2010	0.030000	0.030000	0.000000	0.031447	0.031447	0.033962
Tax Year 2009	0.030000	0.030000	0.000000	0.030351	0.030351	0.032779
Tax Year 2008	0.030000	0.030000	0.000000	0.020003	0.020003	0.021603

Emergency Services District #4	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	0.030000	0.030000	0.000000	0.025946	0.026957	0.028129
Tax Year 2020	0.030000	0.030000	0.000000	0.019261	0.019261	0.020852
Tax Year 2019	0.030000	0.030000	0.000000	0.022566	0.022566	0.024371
Tax Year 2018	0.030000	0.030000	0.000000	0.027533	0.027533	0.029735
Tax Year 2017	0.030000	0.030000	0.000000	0.030133	0.030133	0.032543
Tax Year 2016	0.030000	0.030000	0.000000	0.029239	0.029239	0.031578
Tax Year 2015	0.030000	0.030000	0.000000	0.028917	0.028917	0.031230

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Tax Year 2014	0.030000	0.030000	0.000000	0.029800	0.029800	0.032100
Tax Year 2013	0.030000	0.030000	0.000000	0.029478	0.029478	0.031889
Tax Year 2012	0.030000	0.030000	0.000000	0.000000	0.033954	0.036670
Tax Year 2011	0.030000	0.030000	0.000000	0.029061	0.029061	0.031385
Tax Year 2010	0.030000	0.030000	0.000000	0.028993	0.028993	0.031312
Tax Year 2009	0.030000	0.030000	0.000000	0.028405	0.028405	0.030677
Tax Year 2008	0.030000	0.030000	0.000000	0.023227	0.023227	0.025085

Emergency Services District #5	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	0.050000	0.050000	0.000000	0.049885	0.049898	0.051644
Tax Year 2020	0.050000	0.050000	0.000000	0.047241	0.047241	0.048912
Tax Year 2019	0.050000	0.050000	0.000000	0.048629	0.048629	0.052519
Tax Year 2018	0.050000	0.050000	0.000000	0.051387	0.051387	0.055497
Tax Year 2017	0.050000	0.050000	0.000000	0.051975	0.051975	0.056133
Tax Year 2016	0.050000	0.050000	0.000000	0.054222	0.054222	0.058559
Tax Year 2015	0.050000	0.050000	0.000000	0.048765	0.048765	0.052666
Tax Year 2014	0.050000	0.050000	0.000000	0.049200	0.049200	0.053100
Tax Year 2013	0.050000	0.050000	0.000000	0.043604	0.043604	0.047092
Tax Year 2012	0.050000	0.050000	0.000000	0.000000	0.056071	0.060556
Tax Year 2011	0.050000	0.050000	0.000000	1.050921	0.050921	0.054994
Tax Year 2010	0.050000	0.050000	0.000000	0.048616	0.048616	0.052505
Tax Year 2009	0.050000	0.050000	0.000000	0.050127	0.050127	0.054155
Tax Year 2008	0.050000	0.050000	0.000000	0.048942	0.048942	0.052857

Burkeville ISD*	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	1.086500					
Tax Year 2020	1.158200					
Tax Year 2019	1.156629	1.068350	0.088279	0.972123	0.972123	1.156629
Tax Year 2018	1.288610	1.170000	0.118610	1.288610	1.170000	1.296900
Tax Rate 2017	1.300200	1.170000	0.130200	1.278880	1.148660	1.300200
Tax Year 2016	1.302700	1.170000	0.132700	1.553000	1.420300	1.553000
Tax Year 2015	1.280900	1.170000	0.110900	1.537070	1.423920	1.320900
Tax Year 2014	1.183500	1.146900	0.036600	1.786810	1.786810	1.244400
Tax Year 2013	1.183500	1.146900	0.036600	1.211180	1.106095	1.270900
Tax Year 2012	1.183500	1.170000	0.013500	1.132990	1.009370	1.117000
Tax Year 2011	1.183500	1.040000	0.143500	1.205650	1.052390	1.205650
Tax Year 2010	1.183500	1.040000	0.143500	1.250300	1.054150	1.183500

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Tax Year 2009	1.183500	1.040000	0.143500	1.164380	1.020740	1.183640
Tax Year 2008	1.197500	1.037500	0.160000	1.157000	0.997500	1.197500

Newton ISD*	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	1.257581					
Tax Year 2020	1.257581					
Tax Rate 2019	1.288086	1.063500	0.219736	1.234884	1.234884	1.288086
Tax Year 2018	1.380000	1.170000	0.210000	1.519420	1.170000	1.380000
Tax Year 2017	1.350000	1.170000	0.180000	1.500000	1.170000	1.350000
Tax Year 2016	1.330000	1.170000	0.160000	1.484290	1.321190	1.333683
Tax Year 2015	1.310000	1.170000	0.140000	1.509000	1.170000	1.310000
Tax Year 2014	1.290000	1.170000	0.120000	1.277470	1.277470	1.290000
Tax Year 2013	1.270000	1.170000	0.010000	1.416280	1.160160	1.270000
Tax Year 2012	1.240000	1.170000	0.070000	1.450730	1.160150	1.243700
Tax Year 2011	1.240000	1.170000	0.070000	1.332880	1.083890	1.240000
Tax Year 2010	1.240000	1.040000	0.200000	1.220000	1.020000	1.240000
Tax Year 2009	1.173230	1.009730	0.163500	1.175800	1.012300	1.213230
Tax Year 2008	1.173230	1.009730	0.635000	1.125320	0.961820	1.173230

Newton (City)*	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	0.138600					
Tax Year 2020	0.140000					
Tax Rate 2019	0.140000	0.140000	0.000000	0.131821	0.131821	0.142366
Tax Rate 2018	0.140000	0.140000	0.000000	0.141100	0.141100	0.151000
Tax Year 2017	0.140000	0.140000	0.000000	0.135000	0.135000	0.145800
Tax Year 2016	0.140000	0.140000	0.000000	0.140600	0.140600	0.151800
Tax Year 2015	0.140000	0.140000	0.000000	0.140000	0.140900	0.152100
Tax Year 2014	0.140000	0.140000	0.000000	0.160000	0.160000	0.150000
Tax Year 2013	0.140000	0.140000	0.000000	0.150000	0.150000	0.160000
Tax Year 2012	0.140000	0.140000	0.000000	0.180000	0.180000	0.190000
Tax Year 2011	0.140000	0.140000	0.000000	0.141780	0.141780	0.153120
Tax Year 2010	0.140000	0.140000	0.000000	0.144200	0.144200	0.155730
Tax Year 2009	0.140000	0.140000	0.000000	0.145130	0.145130	0.156740
Tax Year 2008	0.140000	0.140000	0.000000	0.140010	0.140010	0.151210

\*\*\*\*\*INFORMATION FOR BURKEVILLE ISD, NEWTON ISD, KIRBYVILLE ISD, BROOKELAND ISD AND CITY OF NEWTON PROVIDED BY MARGIE HERRIN, TAX COLLECTOR,\*\*\*\*\*

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Brookeland ISD*	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	0.910100					
Tax Year 2020	0.966400					
Tax Rate 2019	0.970000	0.970000	0.000000	0.981100	0.981100	0.970000
Tax Year 2018	1.040000	1.040000	0.000000	IU	IU	IU
Tax Year 2017	1.040000	1.040000	0.000000	1.040100	1.068700	1.040000
Tax Year 2016	1.040000	1.040000	0.000000	IU	IU	IU
Tax Year 2015	1.040000	1.040000	0.000000	IU	IU	IU
Tax Year 2014	1.040000	1.040000	0.000000	0.898200	0.898200	1.040000
Tax Year 2013	1.040000	1.040000	0.000000	1.188040	1.170000	IU
Tax Year 2012	IU	IU	IU	IU	IU	IU
Tax Year 2011	IU	IU	IU	IU	IU	IU
Tax Year 2010	IU	IU	IU	IU	IU	IU
Tax Year 2009	IU	IU	IU	IU	IU	IU
Tax Year 2008	IU	IU	IU	IU	IU	IU

Kirbyville CISD*	Adopted Tax Rate	M&O Tax Rate	Debt Rate	No New Revenue Rate	NNR M&O Rate	Voter Approval Rate
Tax Year 2021	1.262700					
Tax Year 2020	1.301400					
Tax Rate 2019	1.305000	0.970000	0.335000	1.211500	1.211500	1.305000
Tax Year 2018	1.375000	1.170000	0.205000	1.305400	1.500000	1.375000
Tax Year 2017	1.375000	1.040000	0.335000	1.401590	1.074030	1.385100
Tax Year 2016	1.385000	1.040000	0.345000	IU	IU	IU
Tax Year 2015	1.385000	1.040000	0.345000	IU	IU	IU
Tax Year 2014	1.385000	1.040000	0.345000	1.573400	1.573400	1.395800
Tax Year 2013	1.385000	1.040000	0.345000	1.432210	1.077580	1.385000
Tax Year 2012	IU	IU	IU	IU	IU	IU
Tax Year 2011	IU	IU	IU	IU	IU	IU
Tax Year 2010	IU	IU	IU	IU	IU	IU
Tax Year 2009	IU	IU	IU	IU	IU	IU
Tax Year 2008	IU	IU	IU	IU	IU	IU

\*per 100 value

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.

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### **No-New-Revenue Tax Rate**

The no-new-revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. 9

Although the actual calculation is more complicated, a taxing unit's no-new-revenue tax rate generally equal to the last year's taxes divided by the current taxable value of properties that were also on the tax roll last year. 10 The resulting tax rate, used for comparison only, shows the relation between the last year's revenue and the current year's values.

### **Voter-Approval Tax Rate**

The voter-approval tax rate is a calculated maximum rate allowed by law without voter approval. 11 Most taxing units calculate a voter-approval tax rate that divides the overall property taxes into two categories - M&O and debt service. 12

The voter-approval tax rate provides cities and counties with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half percent for operations and sufficient funds to pay debts in the coming year. For special taxing units, junior college districts and hospital districts, the voter-approval tax rate provides an extra eight percent increase for operations and sufficient funds to pay debts in the coming year. 13

School districts voter-approval rate is equal to the district's maximum compressed rate plus the greater of the previous year's enrichment rate or five cents per \$100 of taxable value. They then add the debt rate to get the final voter-approval tax rate. 14 School districts should consult the Texas Education Agency for guidance on compression rates.

For all taxing units, the debt rate portion of the voter-approval tax rate is the current year's debt payments divided by the current year's property values. The debt rate may rise as high as necessary to cover debt expenses.

- <sup>1</sup>Tex. Const. art VIII § 21(a)
- <sup>2</sup>Tex. Tax Code § 25.19(a)
- <sup>3</sup>Tex. Tax Code §§ 26.04(g) and 26.05(e)
- <sup>4</sup>Tex. Tax Code § 26.05(e)
- <sup>5</sup>Tex. Tax Code § 26.052(b) and (d) and Tex. Water Code §§ 49.107(g) and 49.108(f)
- <sup>6</sup>Tex. Loc. Gov't Code §§ 102.002 and 103.003, Tex. Educ. Code § 44.002(a) and Tex. Water Code § 49.057(b)
- <sup>7</sup>Tex. Tax Code §§ 1.06 and 26.01(e)
- <sup>8</sup>Tex. Tax Code § 26.04(c)
- <sup>9</sup>Tex. Tax Code § 26.05(a)(2)
  
- <sup>10</sup>Tex. Tax Code § 26.04(c)(1)
- <sup>11</sup>Tex. Tax Code §§ 26.07(a) and 26.08(a) and Tex. Water Code § 49.236(d)
- <sup>12</sup>Tex. Tax Code § 26.04(c)(2)
- <sup>13</sup>Tex. Tax Code § 26.04(c)(2)
- <sup>14</sup>Tex. Tax Code § 26.08(n)
- <sup>15</sup>Tex. Tax Code § 26.012(4)
- <sup>16</sup>Tex. Local Gov't Code § 140.010(b) and Tex. Tax Code § 26.052(e)
- <sup>17</sup>Tex. Educ. Code § 44.004(b)
- <sup>18</sup>Tex. Local Gov't Code § 140.010(d), (e) and (f)
- <sup>19</sup>Tex. Water Code § 49.236
- <sup>20</sup>Tex. Tax Code § 26.04(e)
  
- <sup>21</sup>Tex. Tax Code § 26.06(a)
- <sup>22</sup>Tex. Tax Code § 26.052
- <sup>23</sup>Tex. Educ. Code § 44.004 and Tex. Water Code § 49.236
- <sup>24</sup>Tex. Tax Code § 26.05(d)
- <sup>25</sup>Tex. Gov't Code § 551.001(4)
- <sup>26</sup>Tex. Gov't Code § 551.002
- <sup>27</sup>Tex. Tax Code § 26.05(a)
- <sup>28</sup>Tex. Tax Code § 26.05(c)
- <sup>29</sup>Tex. Tax Code §§ 26.07(a) and 26.08(a-1)
- <sup>30</sup>Tex. Tax Code § 26.08(a)
- <sup>31</sup>Tex. Tax Code §§ 26.07(d) and 26.08(c)
- <sup>32</sup>Tex. Tax Code §§ 26.07(e) and 26.08(d)