

TRUTH IN TAXATION SUMMARY

Texas Property Tax Code Section 26.16

County of Newton	Adopted Tax Rate	M&O Tax Rate	Debt Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Tax Year 2017	0.634708	0.608713	0.025995	0.634749	0.660744	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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Tax Year 2017	1.195828	1.040000	0.155828	1.198929	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

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Emergency Services District #1	Adopted Tax Rate	M&O Tax Rate	Debt Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Tax Rate 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

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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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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
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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
Tax Rate 2017	1.300200	1.170000	0.130200	1.278880	1.148660	1.300200

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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
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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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

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Brookeland ISD*	Adopted Tax Rate	M&O Tax Rate	Debt Rate	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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	Effective Tax Rate	Effective M&O Tax Rate	Rollback Tax Rate
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.

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 operations 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.

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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.