

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 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
Tax Year 2014	0.473610	0.302332	0.171278	0.345069	0.300247	0.506994
Tax Year 2013	0.348363	0.302332	0.046031	0.354115	0.269683	0.348363
Tax Year 2012	0.361200	0.275724	0.085476	0.321640	0.269402	0.387250
BOWIE EMERGENCY SERVICES DISTRICT #1						
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
Tax Year 2014	0.030000	0.030000	0.000000	0.029589	0.029589	0.031956
Tax Year 2013	0.030000	0.030000	0.000000	0.029330	0.029330	0.031676
Tax Year 2012	0.030000	0.030000	0.000000	0.029613	0.029613	0.031982
BOWIE EMERGENCY SERVICES DISTRICT #2						
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
Tax Year 2014	0.030000	0.030000	0.000000	0.029859	0.029851	0.032239
Tax Year 2013	0.030000	0.030000	0.000000	0.029947	0.029947	0.032342
Tax Year 2012	0.030000	0.030000	0.000000	0.029611	0.029611	0.031979
BOWIE EMERGENCY SERVICES DISTRICT #3						
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
Tax Year 2014	0.079831	0.079831	0.000000	0.079831	0.079831	0.086217
Tax Year 2013	0.081144	0.081144	0.000000	0.075570	0.075570	0.081615
Tax Year 2012	0.081144	0.081144	0.000000	0.082270	0.082270	0.088851
DEKALB CITY TEXAS						
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
Tax Year 2014	0.529900	0.529900	0.000000	0.524893	0.524893	0.566884
Tax Year 2013	0.529900	0.529900	0.000000	0.495589	0.495589	0.535236
Tax Year 2012	0.491000	0.491000	0.000000	0.457376	0.457376	0.493966
DEKALB ISD						
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
Tax Year 2014	1.1700	1.1700	0.0000	1.1340	1.3290	1.1701
Tax Year 2013	1.1700	1.1700	0.0000	1.1410	1.3710	1.1701
Tax Year 2012	1.1700	1.1700	0.0000	1.1437	1.4531	1.1701
HOOKS CITY TEXAS						
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
Tax Year 2014	0.864656	0.539000	0.325656	0.750873	0.526961	0.894773
Tax Year 2013	0.725000	0.508811	0.216189	0.694069	0.475099	0.729295
Tax Year 2012	0.712000	0.487387	0.224613	0.669383	0.452193	0.712981

HOOKS ISD

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
Tax Year 2014	1.41000	1.17000	0.24000	1.29106	1.30671	1.43971
Tax Year 2013	1.2600	1.1700	0.0900	1.2131	1.2656	1.4242
Tax Year 2012	1.2600	1.1700	0.0900	1.2643	1.1333	1.2600

HUBBARD ISD

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
Tax Year 2014	1.0400	1.0400	0.0000	1.0622	1.0936	1.0400
Tax Year 2013	1.0400	1.0400	0.0000	1.0395	1.0849	1.0400
Tax Year 2012	1.0400	1.0400	0.0000	1.0456	1.0412	1.0400

LEARY CITY TEXAS

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
Tax Year 2014	0.031245	0.031245	0.000000	0.028931	0.028931	0.031245
Tax Year 2013	0.029068	0.029068	0.000000	0.026915	0.026915	0.029068
Tax Year 2012	0.030139	0.030139	0.000000	0.027907	0.027907	0.030139

LEARY ISD

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
Tax Year 2014	1.0400	1.0400	0.0000	1.0345	1.1974	1.0400
Tax Year 2013	1.0400	1.0400	0.0000	0.9931	1.0783	1.0400
Tax Year 2012	1.0400	1.0400	0.0000	1.0605	1.2268	1.0400

LIBERTY EYLAU ISD

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
Tax Year 2014	1.261020	1.170000	0.091020	1.253706	1.205010	1.263159
Tax Year 2013	1.261023	1.170000	0.091023	1.267162	1.253904	1.261073
Tax Year 2012	1.261260	1.170000	0.091260	1.283515	1.192083	1.261308

MALTA ISD

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
Tax Year 2014	1.04660	1.04000	0.00660	1.02618	1.00000	1.09709
Tax Year 2013	1.04660	1.04000	0.00660	1.04968	1.07056	1.09863
Tax Year 2012	1.09300	1.04000	0.05300	1.10019	1.07407	1.09315

MAUD CITY TEXAS

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
Tax Year 2014	0.435731	0.435731	0.000000	0.429971	0.429971	0.464368
Tax Year 2013	0.435731	0.435731	0.000000	0.403455	0.403455	0.435731
Tax Year 2012	0.397956	0.397956	0.000000	0.368478	0.368478	0.397956

MAUD ISD

Tax Year 2016	1.2130	1.1700	0.0430	1.2204	1.1598	1.2131
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Tax Year 2015	1.2161	1.1700	0.0461	1.2264	1.3227	1.2161
Tax Year 2014	1.2125	1.1700	0.0425	1.1956	1.2814	1.2126
Tax Year 2013	1.2130	1.1700	0.0430	1.2289	1.5279	1.2130
Tax Year 2012	1.2138	1.1700	0.0438	1.1946	1.4179	1.2139
NASH CITY TEXAS						
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
Tax Year 2014	0.580312	0.416138	0.164174	0.580312	0.436143	0.635208
Tax Year 2013	0.594480	0.451828	0.142652	0.594480	0.446677	0.625063
Tax Year 2012	0.594287	0.451290	0.142997	0.594287	0.430772	0.608230
NEW BOSTON CITY TEXAS						
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
Tax Year 2014	0.256566	0.103431	0.153135	0.249102	0.095770	0.256566
Tax Year 2013	0.249732	0.096013	0.153719	0.261043	0.088901	0.249732
Tax Year 2012	0.279614	0.095226	0.184388	0.259520	0.088173	0.279614
NEW BOSTON ISD						
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
Tax Year 2014	1.4140	1.1700	0.2440	1.3898	1.3446	1.4148
Tax Year 2013	1.4140	1.1700	0.2440	1.2919	1.2168	1.4140
Tax Year 2012	1.4140	1.1700	0.2440	1.3073	1.1706	1.4140
PLEASANT GROVE ISD						
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
Tax Year 2014	1.4400	1.0900	0.3500	1.4588	1.1655	1.4400
Tax Year 2013	1.4400	1.0900	0.3500	1.4090	1.1042	1.4400
Tax Year 2012	1.4400	1.0900	0.3500	1.4445	1.1406	1.4400
RED LICK CITY TEXAS						
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
Tax Year 2014	0.107747	0.107747	0.000000	0.107747	0.107747	0.116366
Tax Year 2013	0.110000	0.110000	0.000000	0.105768	0.105768	0.114229
Tax Year 2012	0.110000	0.110000	0.000000	0.110731	0.110731	0.119589
RED LICK ISD						
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
Tax Year 2014	1.184262	1.040000	0.144262	1.162721	1.496007	1.273406
Tax Year 2013	1.184262	1.040000	0.144262	1.100718	1.419861	1.273376
Tax Year 2012	1.184262	1.040000	0.144262	1.174598	1.456712	1.294179
REDWATER CITY TEXAS						
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
Tax Year 2014	0.188931	0.188931	0.000000	0.187239	0.187239	0.202218
Tax Year 2013	0.188931	0.188931	0.000000	0.179934	0.179934	0.194328
Tax Year 2012	0.188931	0.188931	0.000000	0.189823	0.189823	0.205008
REDWATER ISD						
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
Tax Year 2014	1.2725	1.1700	0.1025	1.2531	1.3038	1.2940
Tax Year 2013	1.2725	1.1700	0.1025	1.2619	1.2933	1.2818
Tax Year 2012	1.2854	1.1700	0.1154	1.2836	1.2988	1.2855
SIMMS ISD						
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
Tax Year 2014	1.12000	1.04000	0.08000	1.08649	1.18786	1.12663
Tax Year 2013	1.11650	1.04000	0.07650	1.05231	1.17485	1.11655
Tax Year 2012	1.10500	1.04000	0.06500	1.05679	1.19300	1.11350
TEXARKANA CITY TEXAS						
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
Tax Year 2014	0.669293	0.458613	0.210680	0.669446	0.452827	0.717975
Tax Year 2013	0.669293	0.455451	0.213842	0.671215	0.429086	0.695187
Tax Year 2012	0.669293	0.425615	0.243678	0.669900	0.448313	0.745215
TEXARKANA COLLEGE						
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
Tax Year 2014	0.105267	0.105267	0.000000	0.122991	0.122991	0.132830
Tax Year 2013	0.105267	0.105267	0.000000	0.109495	0.109495	0.118254
Tax Year 2012	0.105267	0.105267	0.000000	0.105267	0.105267	0.113688
TEXARKANA ISD						
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
Tax Year 2014	1.3390	1.1700	0.1690	1.3351	1.1831	1.3391
Tax Year 2013	1.3390	1.1700	0.1690	1.3230	1.1727	1.3397
Tax Year 2012	1.3390	1.1700	0.1690	1.3326	1.1727	1.3386
WAKE VILLAGE CITY TEXAS						
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
Tax Year 2014	0.358754	0.358754	0.000000	0.349865	0.349865	0.377854
Tax Year 2013	0.358754	0.358754	0.000000	0.355601	0.355601	0.384049
Tax Year 2012	0.358754	0.358754	0.000000	0.358754	0.358754	0.387454

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.