

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

SHELBY COUNTY

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
EXCELSIOR ISD						
Tax Year 2017	1.17	1.17	-	1.44054	1.44054	1.17
Tax Year 2016	1.17	1.17	-	1.3046	1.3046	1.17
Tax Year 2015	1.17	1.17	-	1.4002	1.4002	1.17
Tax Year 2014	1.17	1.17	-	1.0488	1.0488	1.17
Tax Year 2013	1.17	1.17	-	1.3641	1.3641	1.6433
CENTER CITY TEXAS						
Tax Year 2017	.5750	.333514	.241486	.564662	.326360	.605009
Tax Year 2016	.56000	.32576	.23424	.551989		.745706
Tax Year 2015	.54000	.328430	.211570	.494294		.553545
Tax Year 2014	.53000	.327787	.202213	.510418	.438431	.534357
Tax Year 2013	.50000	.290953	.209047	.497781	.407295	.500399
CENTER ISD						
Tax Year 2017	1.3338	1.17	.1638	1.15614	1.17611	1.3423
Tax Year 2016	1.3338	1.17	.1638	1.4278		1.3495
Tax Year 2015	1.3338	1.17	.1638	1.3859		1.17
Tax Year 2014	1.3338	1.17	.1638	1.29683	1.14311	1.17
Tax Year 2013	1.3338	1.17	.1638	1.51326	1.34582	1.4274
JOAQUIN CITY TEXAS						
Tax Year 2017	.3374	.3374	-	.3374	.3374	.3643
Tax Year 2016	.3095	.3095	-	.2866	.2866	.3095
Tax Year 2015	.2420	.2420	-	.2241	.2241	.2420
Tax Year 2014	.2390	.2390	-	.2390	.2390	.2581
Tax Year 2013	.2558	.2558	-	.2558	.2558	.2752
JOAQUIN ISD						
Tax Year 2017	1.5973	1.17	.4273	1.15614	1.17611	1.3423
Tax Year 2016	1.5973	1.17	.4273	1.8269	1.17	1.5973
Tax Year 2015	1.5597	1.0400	.5197	1.4105		1.5598
Tax Year 2014	1.4555	1.0400	.4155	1.69797	1.28454	1.45549
Tax Year 2013	1.606	1.0400	.5699	1.64541	1.07547	1.6099
TENAHA CITY TEXAS						
Tax Year 2017	.2328	.2328	-	.2228	.2228	.2406
Tax Year 2016	.2142	.2142	-	.2142	.2142	.2313
Tax Year 2015	.2229	.2229	-	.2229	.2229	.2407
Tax Year 2014	.2204	.2204	-	.2248	.2248	.2427
Tax Year 2013	.2204	.2204	-	.2204	.2204	.2380
TIMPSON CITY TEXAS						
Tax Year 2017	.3400	.3400	-	.3384	.3384	.3654
Tax Year 2016	.3400	.3400	-	.3250	.3250	.3510
Tax Year 2015	.3130	.3130	-	.3058	.3058	.3302
Tax Year 2014	.3130	.3130	-	.3130	.3130	.3380
Tax Year 2013	.3100	.3100	-	.3048	.3048	.3289

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TIMPSON ISD						
Tax Year 2017	1.4423	1.17	.2723	1.64809	1.17	1.4423
Tax Year 2016	1.423	1.17	.2530	1.1513	-	1.4230
Tax Year 2015	1.17	1.17	-	1.1933	-	1.17
Tax Year 2014	1.17	1.17	-	1.1663	-	1.17
Tax Year 2013	1.17	-	-	1.2788	-	1.17
SHELBY COUNTY						
Tax Year 2017	.6677	.6677	-	.6677	.6677	.7211
Tax Year 2016	.6528	.6528	-	.6641	.6641	.7171
Tax Year 2015	.6078	.6078	-	.6078	.607800	.6563
Tax Year 2014	.6006	.6006	-	.5822	.5822	.628700
Tax Year 2013	.6006	.6006	-	.6408	.640800	.692200
SHELBYVILLE ISD						
Tax Year 2017	1.1775	1.11	.0675	1.21722	1.14738	1.1775
Tax Year 2016	1.1756	1.11	.0656	1.4117		1.1756
Tax Year 2015	1.1615	1.11	.0515	1.1376		1.1615
Tax Year 2014	1.174	1.11	.064	1.17249	1.10595	1.1743
Tax Year 2013	1.18	1.11	.07	1.356610	1.284540	1.1801

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.