## **Truth in Taxation Summary**

**Texas Property Tax Code Section 26.16** 

## **County of Red River County**

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
ANNONA CITY T	EXAS			•		
Tax Year 2018	0.17548	0.17548	0.00000	0.16249	0.16249	0.17548
Tax Year 2017	0.17506	0.17506	0.00000	0.16361	0.16361	0.17669
Tax Year 2016	0.18803	0.18803	0.00000	0.17739	0.17739	0.19158
Tax Year 2015	0.16920	0.16920	0.00000	0.15893	0.15893	0.17164
Tax Year 2014	0.16920	0.16920	0.00000	0.16428	0.16428	0.17742
AVERY CITY TEX	XAS					
Tax Year 2018	0.41777	0.41777	0.00000	0.41227	0.38683	0.41777
Tax Year 2017	0.41193	0.38651	0.02542	0.39994	0.37455	0.42993
Tax Year 2016	0.39756	0.37231	0.02525	0.37147	0.34474	0.39756
Tax Year 2015	0.38163	0.35418	0.02745	0.35513	0.32795	0.38163
Tax Year 2014	0.35088	0.02686	0.32402	0.35088	0.32403	0.37681
Avery ISD	,		•	•		•
Tax Year 2018	1.170000	1.170000	0.000000	1.040000	1.040000	1.040050
Tax Year 2017	1.170000	1.040000	0.000000	0.979127	0.979127	1.040050
Tax Year 2016	1.040000	1.040000	0.000000	1.081833	1.081833	1.040050
Tax Year 2015	1.040000	1.040000	0.000000	1.081833	1.081833	1.040050
Tax Year 2014	1.040000	1.040000	0.000000	1.012654	1.012654	1.040050
Bogata City	,		•	•		•
Tax Year 2018	0.664002	0.664002	0.000000	0.624002	0.624002	0.673922
Tax Year 2017	0.623531	0.623531	0.000000	0.623531	0.623531	0.673413
Tax Year 2016	0.632191	0.632191	0.000000	0.632191	0.632191	0.681739
Tax Year 2015	0.631240	0.631240	0.000000	0.631240	0.631240	0.681739
Tax Year 2014	0.635617	0.635617	0.000000	0.621197	0.621197	0.670892
Clarksville City T	exas	•	•	•	•	•
Tax Year 2018	0.830654	0.650474	0.180180	0.805455	0.630741	0.862857
Tax Year 2017	0.830654	0.650474	0.180180	0.797052	0.602291	0.830654

Tax Year 2016	0.830218	0.627353	0.202865	0.783909	0.580883	0.832018	
Tax Year 2015	0.790000	0.585397	0.204603	0.780118	0.584112	0.835443	
Tax Year 2014	0.790000	0.591511	0.198489	0.700760	0.677986	0.930713	
Clarksville ISD							
Tax Year 2018	1.040000	1.040000	0.000000	1.002802	1.002802	1.040050	
Tax Year 2017	1.040000	1.040000	0.000000	0.989627	0.989627	1.040050	
Tax Year 2016	1.040000	1.040000	0.000000	1.028899	1.028899	1.040050	
Tax Year 2015	1.040000	1.040000	0.000000	1.094045	1.094045	1.040050	
Tax Year 2014	1.040000	1.040000	0.000000	0.980000	0.980000	1.040050	
Deport City Texas	s						
Tax Year 2018	0.780000	0.780000	0.000000	0.000000	0.000000	0.781400	
Tax Year 2017	0.723600	0.723600	0.000000	0.723600	0.723600	0.781400	
Tax Year 2016	0.689700	0.689700	0.000000	0.638700	0.638700	0.689700	
Tax Year 2015	0.689700	0.689700	0.000000	0.638700	0.638700	0.689700	
Tax Year 2014	0.680000	0.000000	0.000000	0.000000	0.000000	0.000000	
Detroit City Texas	s						
Tax Year 2018	0.499999	0.499999	0.000000	0.488447	0.488447	0.527522	
Tax Year 2017	0.499999	0.499999	0.000000	0.493945	0.493945	0.533460	
Tax Year 2016	0.499999	0.499999	0.000000	0.478628	0.478628	0.516918	
Tax Year 2015	0.499999	0.499999	0.000000	0.498298	0.498298	0.538161	
Tax Year 2014	0.499999	0.499999	0.000000	0.492392	0.492392	0.531783	
Detroit ISD							
Tax Year 2018	1.381500	1.170000	0.211500	1.489140	1.355680	1.452788	
Tax Year 2017	1.381500	1.170000	0.211500	1.489140	1.355680	1.452788	
Tax Year 2016	1.381500	1.170000	0.211500	1.489140	1.355680	1.452788	
Tax Year 2015	1.381500	1.170000	0.211500	1.355680	1.355680	1.040050	
Tax Year 2014	1.381500	1.170000	0.211500	1.355680	1.355680	1.040050	
LANGFORD CREEK WATER DISTIRCT							
Tax Year 2018	0.02512	0.02512	0.00000			0.02699	
Tax Year 2017	0.02512	0.02512	0.00000			0.02812	
Tax Year 2016	0.02512	0.02512	0.00000			0.02720	
Tax Year 2015	0.02512	0.02512	0.00000			0.02745	
Tax Year 2014	0.02512	0.02512	0.00000			0.02715	
Prairiland ISD							
Tax Year 2018	1.169500	1.040000	0.129500	1.058800	1.058800	1.040100	

Tax Year 2017	1.169500	1.040000	0.129500	1.058800	1.058800	1.040100
Tax Year 2016	1.169500	1.040000	0.129500	1.058800	1.058800	1.040100
Tax Year 2015	1.169500	1.040000	0.129500	1.058800	1.058800	1.040100
Tax Year 2014	1.169500	0.000000	0.000000	0.000000	0.000000	0.000000
RED RIVER COUNTY						
Tax Year 2018	0.80150	0.80150	0.00000	0.78056	0.78575	0.85322
Tax Year 2017	0.80150	0.80150	0.00000	0.77610	0.77206	0.83783
Tax Year 2016	0.80150	0.80150	0.00000	0.76928	0.77281	0.83895
Tax Year 2015	0.77191	0.77191	0.00000	0.74824	0.74938	0.81346
Tax Year 2014	0.74801	0.74801	0.00000	0.72364	0.72605	0.78810
RIVERCREST ISD						
Tax Year 2018	1.320000	1.170000	0.150000	1.247672	1.247672	1.320000
Tax Year 2017	1.320000	1.170000	0.150000	1.291715	1.291715	1.320050
Tax Year 2016	1.320000	1.040000	0.260000	1.615289	1.058380	1.320050
Tax Year 2015	1.300000	1.040000	0.260000	1.543635	1.283635	1.040005
Tax Year 2014	1.300000	1.040000	0.260000	1.226712	1.226712	1.040050

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.