

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of **POLK**

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>Big Sandy ISD</b>						
Tax Year 2017	TRE 1.2694	1.1700	.0994	.8886	1.0400	.8030
Tax Year 2016	1.2694	1.0400	.2294	1.6578	1.0400	1.2695
Tax Year 2015	1.2165	1.0400	.1765	1.5599	1.0400	1.2166
Tax Year 2014	1.1754	1.0400	.1354	1.1466	1.0400	1.1755
Tax Year 2013	1.1821	1.0400	.1421	1.1103	1.0400	1.1821
<b>City of Corrigan</b>						
Tax Year 2017	.4061	.2700	.1361	.4061	.4296	.4365
Tax Year 2016	.3518	.2105	.1413	.3518	.3424	.3730
Tax Year 2015	.4354	.2525	.1829	.4354	.4508	.4868
Tax Year 2014	.4431	.2572	.1859	.4087	.4122	.4431
Tax Year 2013	.4551	.2438	.2113	.4551	.4045	.4660
<b>Corrigan-Camden ISD</b>						
Tax Year 2017	1.1800	1.0400	.1400	1.3203	1.0400	1.1811
Tax Year 2016	1.1800	1.0400	.1400	1.0604	1.0400	1.1856
Tax Year 2015	1.1800	1.0400	.1400	1.0972	1.0400	1.2064
Tax Year 2014	1.1800	1.0400	.1400	1.1059	1.0400	1.2064
Tax Year 2013	1.2000	1.0400	.1600	1.0943	1.0400	1.2436
<b>City of Goodrich</b>						
Tax Year 2017	.4092	.1305	.2787	.4092	.1307	.4168
Tax Year 2016	.4084	.1305	.2779	.4291	.1209	.4084
Tax Year 2015	.4573	.1289	.3284	.4613	.1194	.4573
Tax Year 2014	.4932	.1267	.3665	.4925	.1226	.4932
Tax Year 2013	.5084	.1266	.3818	.5095	.1174	.5085
<b>Goodrich ISD</b>						
Tax Year 2017	1.3309	1.1700	.1609	1.3159	1.1700	1.3334
Tax Year 2016	1.3300	1.1700	.1600	1.2337	1.1700	1.3697
Tax Year 2015	1.1700	1.1700	.0000	1.2101	1.1700	1.1700
Tax Year 2014	1.1700	1.1700	.0000	1.0617	1.1700	1.1700
Tax Year 2013	1.1700	1.1700	.0000	1.0617	1.0400	1.0400
<b>Leggett ISD</b>						
Tax Year 2017	1.1816	1.0400	.1416		1.0400	1.1816
Tax Year 2016	1.2000	1.0400	.1600	1.2125	1.0400	1.2000
Tax Year 2015	1.1529	1.0400	.1129	1.2384	1.0400	1.1530
Tax Year 2014	1.1400	1.0400	.1000	1.2352	1.0400	1.1459
Tax Year 2013	1.1419	1.0400	.1019	1.1223	1.0400	1.1443
<b>Livingston ISD</b>						
Tax Year 2017	1.3900	1.1700	.2200	1.3290	1.1700	1.4831
Tax Year 2016	1.3900	1.1700	.2200	1.3820	1.1700	1.5243
Tax Year 2015	1.3900	1.1700	.2200	1.3560	1.0400	1.3950
Tax Year 2014	1.3950	1.0400	.3550	1.3707	1.0400	1.4210
Tax Year 2013	1.3950	1.0400	.3550	1.3126	1.0400	1.4309

<b>Memorial Point Utility District</b>						
Tax Year 2017	.8900	.8900	.0000	.9312		1.2500
Tax Year 2016	.8900	.8900	.0000	.9004		1.2500
Tax Year 2015	.8900	.8900	.0000	.9012	.9012	1.2500
Tax Year 2014	.8900	.8900	.0000	.9234	.9234	1.2500
Tax Year 2013	.8900	.8900	.0000	.8911	.8911	1.2500
<b>Onalaska ISD</b>						
Tax Year 2017	1.2489	1.0400	.2089	1.1825	1.0400	1.2489
Tax Year 2016	1.2350	1.0400	.1950	1.2476	1.0400	1.2388
Tax Year 2015	1.2798	1.0400	.2398	1.2178	1.0400	1.2799
Tax Year 2014	1.2988	1.0400	.2588	1.1291	1.0400	1.2988
Tax Year 2013	1.1560	1.0400	.1160	1.0701	1.0400	1.1568
<b>Polk County</b>						
Tax Year 2017	.6461	.5439	.1022	.6266	.6106	.6892
Tax Year 2016	.6461	.5339	.1122	.6600	.6300	.7223
Tax Year 2015	.6461	.5227	.1234	.6417	.6124	.7222
Tax Year 2014	.6461	.5245	.1216	.6355	.5893	.6979
Tax Year 2013	.6461	.5127	.1334	.5922	.5402	.6572
<b>Polk County Freshwater District</b>						
Tax Year 2017	.3350	.3350	.0000	.3384		.3384
Tax Year 2016	.3350	.3350	.0000	.3364		.3364
Tax Year 2015	.3350	.3350	.0000	.3544	.3544	.3544
Tax Year 2014	.3580	.3580	.0000	.3626	.3626	.3626
Tax Year 2013	.3580	.3580	.0000	.3626	.3626	.3626

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.<sup>1</sup>