

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of Anderson

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
<b>ANDERSON COUNTY</b>						
Tax Year 2024	0.482893	0.441383	0.041510	0.467881	0.431683	0.500210
Tax Year 2023	0.482893	0.441383	0.041510	0.469476	0.413191	0.507893
Tax Year 2022	0.557158	0.481828	0.075330	0.513627	0.454659	0.645203
Tax Year 2021	0.587247	0.513578	0.073669	0.584699	0.495036	0.656578
Tax Year 2020	0.612808	0.536928	0.075880	0.595891	0.516660	0.659413
<b>CAYUGA INDEPENDENT SCHOOL DISTRICT</b>						
Tax Year 2024	1.1255	0.7575	0.3680	0.7855	0.7422	1.1255
Tax Year 2023	0.7575	0.7575	0.0000	0.7641	0.0000	0.7575
Tax Year 2022	0.942900	0.942900	0.000000	0.883396	0.000000	0.942900
Tax Year 2021	1.037600	1.037600	0.000000	1.014829	0.000000	1.037600
Tax Year 2020	1.054700	1.054700	0.000000	1.113800	1.054700	1.054700
<b>ELKHART CITY TEXAS</b>						
Tax Year 2024	0.221748	0.208391	0.013357	0.206862	0.194435	0.227605
Tax Year 2023	0.221748	0.208391	0.013357	0.221748	0.208427	0.229078
Tax Year 2022	0.262816	0.246880	0.015936	0.262816	0.247257	0.271846
Tax Year 2021	0.294023	0.276354	0.017669	0.258788	0.242774	0.277843
Tax Year 2020	0.294023	0.274895	0.019128	0.294023	0.274201	0.302926
<b>ELKHART ISD</b>						
Tax Year 2024	0.9911	0.7552	0.2359	0.9077	0.0000	0.9910
Tax Year 2023	0.9934	0.7575	0.2359	1.0504	0.0000	1.0052
Tax Year 2022	1.193000	0.957100	0.235900	1.140400	0.000000	1.275100
Tax Year 2021	1.244300	1.008400	0.235900	1.194800	0.000000	1.290700
Tax Year 2020	1.244300	1.054300	0.190000	1.224100	1.054300	1.317600
<b>FRANKSTON CITY TEXAS</b>						
Tax Year 2024	0.328978	0.328978	0.000000	0.294006	0.296245	0.328978
Tax Year 2023	0.308691	0.308691	0.000000	0.308691	0.309268	0.320092
Tax Year 2022	0.346551	0.346551	0.000000	0.346551	0.347764	0.359935
Tax Year 2021	0.405375	0.405375	0.000000	0.360081	0.361615	0.405375

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
Tax Year 2020	0.384489	0.384489	0.000000	0.384489	0.385817	0.399320
<b>FRANKSTON ISD</b>						
Tax Year 2024	0.9328	0.7552	0.1776	0.8842	0.6986	0.9328
Tax Year 2023	0.9625	0.7575	0.2050	1.0147	0.7575	0.9625
Tax Year 2022	1.203553	0.942900	0.260653	1.100390	0.000000	1.203553
Tax Year 2021	1.259000	0.973700	0.285300	1.518300	0.000000	1.259000
Tax Year 2020	1.340500	1.054700	0.285800	1.594800	0.916400	1.340500
<b>Henderson County Levy District</b>						
Tax Year 2024	2.188341	2.188341	0.000000	0.000000	0.000000	0.000000
Tax Year 2023	1.705737	1.705737	0.000000	0.000000	0.000000	0.000000
Tax Year 2022	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2021	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Tax Year 2020	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>Neches ISD</b>						
Tax Year 2024	0.970200	0.755200	0.215000	0.907700	0.755200	0.991000
Tax Year 2023	0.983200	0.757500	0.225700	1.059300	0.757500	0.983200
Tax Year 2022	1.216400	0.949400	0.267000	1.196400	0.000000	1.216800
Tax Year 2021	1.306491	1.010500	0.295991	1.327412	0.000000	1.306491
Tax Year 2020	1.369765	1.054700	0.315065	1.327763	1.054700	1.369765
<b>PALESTINE CITY TEXAS</b>						
Tax Year 2024	0.594285	0.568564	0.025721	0.579016	0.548415	0.658090
Tax Year 2023	0.594285	0.562142	0.032143	0.564610	0.547175	0.737091
Tax Year 2022	0.673774	0.648613	0.025161	0.695999	0.564707	0.682482
Tax Year 2021	0.683774	0.553818	0.129956	0.654610	0.533110	0.805640
Tax Year 2020	0.683774	0.555678	0.128096	0.683774	0.656629	0.756036
<b>PALESTINE ISD</b>						
Tax Year 2024	1.0742	0.8042	0.2700	1.0673	0.8552	1.0802
Tax Year 2023	1.0937	0.8237	0.2700	1.1016	0.8237	1.1152
Tax Year 2022	1.267500	0.957500	0.310000	1.196426	0.000000	1.283007
Tax Year 2021	1.346800	1.026800	0.320000	1.343035	0.000000	1.393716
Tax Year 2020	1.404700	1.054700	0.350000	1.422721	1.054700	1.414559
<b>SLOCUM ISD</b>						
Tax Year 2024	0.9139	0.7552	0.1587	0.8039	0.8039	0.9139
Tax Year 2023	0.9162	0.7575	0.1587	0.9444	0.0000	0.9162

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No-New-Revenue Tax Rate	No-New-Revenue Maintenance & Operations Rate	Voter-Approval Tax Rate
Tax Year 2022	1.115000	0.956300	0.158700	1.018400	0.000000	1.115000
Tax Year 2021	1.131300	1.001700	0.129600	1.074968	0.000000	1.173399
Tax Year 2020	1.131300	1.050700	0.080600	1.095697	0.912400	1.131300
<b>Trinity Valley Community College Frankston</b>						
Tax Year 2024	0.113660	0.113660	0.000000	0.105246	0.000000	0.113665
Tax Year 2023	0.110990	0.110990	0.000000	0.102771	0.000000	0.110992
Tax Year 2022	0.115490	0.115490	0.000000	1.062310	0.106939	0.115494
Tax Year 2021	0.136050	0.136050	0.000000	0.125038	0.125978	0.136056
Tax Year 2020	0.138540	0.138540	0.000000	0.129686	0.000000	0.140060
<b>Trinity Valley Community College LaPoynor</b>						
Tax Year 2024	0.113660	0.113660	0.000000	0.105246	0.000000	0.113665
Tax Year 2023	0.110990	0.110990	0.000000	0.102771	0.000000	0.110992
Tax Year 2022	0.115490	0.115490	0.000000	0.106231	0.106939	0.115494
Tax Year 2021	0.136050	0.136050	0.000000	0.125038	0.125978	0.136056
Tax Year 2020	0.138540	0.138540	0.000000	0.129686	0.000000	0.140060
<b>Trinity Valley Community College Palestine</b>						
Tax Year 2024	0.045040	0.045040	0.000000	0.041711	0.000000	0.045047
Tax Year 2023	0.043020	0.043020	0.000000	0.039842	0.000000	0.043029
Tax Year 2022	0.047600	0.047600	0.000000	0.043846	0.044075	0.047601
Tax Year 2021	0.051987	0.051987	0.000000	0.047980	0.048137	0.051987
Tax Year 2020	0.050000	0.050000	0.000000	0.050422	0.000000	0.054596
<b>WESTWOOD ISD</b>						
Tax Year 2024	1.0016	0.7552	0.2464	1.0419	0.9262	1.0016
Tax Year 2023	1.0768	0.7575	0.3193	1.1006	0.7575	1.0768
Tax Year 2022	1.268985	0.949700	0.319285	0.913466	0.000000	1.268985
Tax Year 2021	1.010600	1.010600	0.000000	0.985500	0.000000	1.010600
Tax Year 2020	1.052700	1.052700	0.000000	1.012100	1.054700	1.054700

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 taxing 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 taxing unit's debt service for the following year.

The **no-new-revenue 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 **no-new-revenue 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 **voter-approval tax rate** is the highest tax rate a taxing unit may adopt before requiring voter approval at an election. An election will automatically be held if a taxing unit wishes to adopt a tax rate in excess of the taxing unit's voter-approval tax rate.