

Truth in Taxation Summary

Texas Property Code Section 26.16

County of Harrison

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
CITY OF HALLSVILLE Click here for worksheet						
Tax Year 2019	0.371767	0.163484	0.208283	0.371767	0.155898	0.376652
Tax Year 2018	0.376008	0.157439	0.218569	0.376008	0.152126	0.382865
Tax Year 2017	0.391890	0.158418	0.233472	0.391907	0.157013	0.403046
Tax Year 2016	0.399737	0.160000	0.239737	0.256508	0.149595	0.401299
Tax Year 2015	0.258957	0.150970	0.251377	0.259255	0.151268	0.414746
CITY OF LONGVIEW Click here for worksheet Collected by Gregg County						
Tax Year 2019	0.558900	0.384200	0.174700	0.498400	0.486010	0.615480
Tax Year 2018	0.509900	0.384200	0.125700	0.503270	0.484450	0.565760
Tax Year 2017	0.509900	0.387600	0.122300	0.513550	0.483160	0.569030
Tax Year 2016	0.509900	0.380000	0.129000	0.523110	0.492450	0.579710
Tax Year 2015	0.509900	0.380000	0.129900	0.513110	0.494170	0.527440
CITY OF MARSHALL Click here for worksheet						
Tax Year 2019	0.542160	0.460985	0.081175	0.516073	0.648724	0.781796
Tax Year 2018	0.542160	0.460730	0.081427	0.531076	0.653900	0.787639
Tax Year 2017	0.542160	0.457960	0.055938	0.532841	0.664481	0.773577
Tax Year 2016	0.542160	0.469310	0.055135	0.542676	0.676348	0.785590
Tax Year 2015	0.542160	0.464520	0.061617	0.479544	0.645676	0.758947
CITY OF WASKOM Click here for worksheet						
Tax Year 2019	0.287730	0.288730		0.280767	0.280767	0.303228
Tax Year 2018	0.288730	0.288730		0.288783	0.288783	0.311885
Tax Year 2017	0.287714	0.287714	0.087310	0.200404	0.200404	0.303746
Tax Year 2016	0.278240	0.278240		0.278240	0.278240	0.300499
Tax Year 2015	0.272027	0.272027		0.272027	0.272027	0.293789
ELYSIAN FIELDS ISD Click here for worksheet Collected by Panola County						
Tax Year 2019	1.160000	0.970000	0.190000			
Tax Year 2018	1.350000	1.040000	0.310000	1.307990		1.380480
Tax Year 2017	1.350000	1.040000	0.310000	1.358830	1.400000	1.403160
Tax Year 2016	1.350000	1.040000	0.310000	1.697060	1.040000	1.416180
Tax Year 2015	1.320000	1.040000	0.280000	1.506860	1.040000	1.323300
HALLSVILLE ISD Click here for worksheet						
Tax Year 2019	1.300000	0.970000	0.330000	1.323107		1.415752
Tax Year 2018	1.370000	1.040000	0.330000	1.365088	1.289859	1.373961
Tax Year 2017	1.370000	1.040000	0.338851	1.315559	1.400000	1.378851
Tax Year 2016	1.370000	1.040000	0.346406	1.392267 na		1.386406
Tax Year 2015	1.370000	1.040000	0.346404	1.385948 na		1.386404
HARLETON ISD Click here for worksheet						
Tax Year 2019	1.148350	1.068350	0.080000	1.185203		1.160625
Tax Year 2018	1.250000	1.170000	0.080000	1.217534	1.297049	1.265081
Tax Year 2017	1.250000	1.170000	0.080000	1.207967	1.207716	1.261412
Tax Year 2016	1.250000	1.170000	0.091257	1.244316 na		1.261257
Tax Year 2015	1.250000	1.170000	0.094584	1.371256 na		1.264584

Taxing Entity				Effective		
	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Maintenance & Operations Rate	Rollback Tax Rate
KARNACK ISD Click here for worksheet						
Tax Year 2019	0.970000	0.970000		1.016708		0.970000
Tax Year 2018	1.040000	1.040000		0.988580	1.205307	1.040000
Tax Year 2017	1.040000	1.040000		1.025394	1.123330	1.040000
Tax Year 2016	1.040000	1.040000		1.175295	na	1.040000
Tax Year 2015	1.040000	1.040000		1.099245	na	1.040000
MARSHALL ISD Click here for worksheet						
Tax Year 2019	1.260000	0.970000	0.290000	1.241200	1.184200	1.284200
Tax Year 2018	1.330000	1.040000	0.290000	1.330600	1.096400	1.344500
Tax Year 2017	1.330000	1.040000	0.291500	1.325700	0.913300	1.331500
Tax Year 2016	1.330000	1.040000	0.292300	1.459600	na	1.332300
Tax Year 2015	1.330000	1.040000	0.292000	1.072000	na	1.332000
NEW DIANA ISD Click here for worksheet						
Collected by Upshur County						
Tax Year 2019						
Tax Year 2018	1.270000	1.110000	0.160000	1.229400	1.300100	1.273900
Tax Year 2017	1.190000	na	na	na	na	na
Tax Year 2016	na	na	na	na	na	na
Tax Year 2015	na	na	na	na	na	na
ORE CITY ISD Click here for worksheet						
Collected by Upshur County						
Tax Year 2019	1.270000	1.068400	0.201600	1.310200		1.270000
Tax Year 2018	1.335000	1.170000	0.165000	1.369500	1.421400	1.395300
Tax Year 2017	1.335000	1.170000	0.165000	1.299100	1.261000	1.466600
Tax Year 2016	1.335000	1.170000	0.165000	1.488500	1.251700	1.442200
Tax Year 2015	1.335000	1.170000	0.165000	1.456700	1.148600	1.464900
WASKOM ISD Click here for worksheet						
Tax Year 2019	1.350000	0.970000	0.384934	1.410660		1.354934
Tax Year 2018	1.430000	1.040000	0.394742	1.433110	1.230070	1.434742
Tax Year 2017	1.430000	1.040000	0.390000	1.223984	1.000681	1.430000
Tax Year 2016	1.430000	1.040000	0.404641	1.297551	na	1.444641
Tax Year 2015	1.165000	1.040000	0.140122	1.280344	na	1.180122
HARRISON COUNTY Click here for worksheet						
Tax Year 2019	0.354800	0.346994	0.007806	0.330151	0.320715	0.354949
Tax Year 2018	0.349800	0.339753	0.010047	0.349258	0.333424	0.370146
Tax Year 2017	0.349800	0.333900	0.018282	0.339886	0.363762	0.367944
Tax Year 2016	0.349800	0.333180	0.018435	0.342430	0.314519	0.358115
Tax Year 2015	0.318950	0.294940	0.026076	0.318950	0.297250	0.347106
EMERGENCY SERVICES DISTRICT #1 Click here for worksheet						
Tax Year 2019	0.099000	0.080010	0.018990	0.093813	0.074182	0.099106
Tax Year 2018	0.100000	0.079013	0.020987	0.100818	0.080426	0.107847
Tax Year 2017	0.097071	0.077412	0.019659	0.097071	0.077265	0.103105
Tax Year 2016	0.099329	0.079029	0.020300	0.099329	0.078806	0.105410
Tax Year 2015	0.096768	0.076627	0.020141	0.096768	0.076030	0.102253
EMERGENCY SERVICES DISTRICT #2 Click here for worksheet						
Tax Year 2019	0.082830	0.055768	0.027062	0.083897	0.070930	0.103666
Tax Year 2018	0.082830	0.070000	0.012830	0.073476	0.073476	0.092184
Tax Year 2017	0.070000	0.070000		0.066511	0.066511	0.071831

Taxing Entity				Effective		
	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Maintenance & Operations Rate	Rollback Tax Rate
Tax Year 2016	0.083520	0.083520		0.108245	0.108245	0.116904
Tax Year 2015	0.083520	0.083520		0.083520	0.083520	0.090201
EMERGENCY SERVICES DISTRICT #3				Click here for worksheet		
Tax Year 2019	0.100000	0.059969	0.040031	0.083291	0.042260	0.085671
Tax Year 2018	0.096293	0.048827	0.047466	0.091775	0.045211	0.096293
Tax Year 2017	0.100000	0.049140	0.058600	0.097485	0.051479	0.106457
Tax Year 2016	0.100000	0.047251	0.052749	0.119453	0.066012	0.124041
Tax Year 2015	0.100000	0.055039	0.044961	0.108126	0.063185	0.113200
EMERGENCY SERVICES DISTRICT #4				Click here for worksheet		
Tax Year 2019	0.100000	0.059969	0.040031	0.102747	0.102747	0.110966
Tax Year 2018	0.100000	0.100000		0.104039	0.104039	1.112362
Tax Year 2017	0.100000	0.100000		0.107189	0.107189	0.115764
Tax Year 2016	0.099094	0.099094		0.099094	0.099094	0.107021
Tax Year 2015	0.089363	0.089363		0.089363	0.089363	0.096512
EMERGENCY SERVICES DISTRICT #5				Click here for worksheet		
Tax Year 2019	0.097000	0.097000		0.097000	0.051718	0.098145
Tax Year 2018	0.098738	0.052435	0.046303	0.098738	0.051745	0.121870
Tax Year 2017	0.096827	0.050627	0.023100	0.096827	0.051262	0.078462
Tax Year 2016	0.097506	0.051543		0.099094	0.099094	0.107021
Tax Year 2015	0.095133	0.072963		0.089363	0.089363	0.096512
EMERGENCY SERVICES DISTRICT #6				Click here for worksheet		
Tax Year 2019	0.100000	0.061456	0.038544	0.094754	0.055936	0.098954
Tax Year 2018	0.100000	0.059011	0.040989	0.097681	0.057680	0.103283
Tax Year 2017	0.100000	0.058954	0.041046	0.096874	0.578630	0.103538
Tax Year 2016	0.100000	0.064978	0.040376	0.118948	0.077404	0.123972
Tax Year 2015	0.100000	0.076077	0.035022	0.101987	0.077611	0.118841
EMERGENCY SERVICES DISTRICT #7				Click here for worksheet		
Tax Year 2019	0.100000	0.051497	0.048503	0.091746	0.047683	0.094184
Tax Year 2018	0.092888	0.048219	0.044669	0.087906	0.044948	0.092888
Tax Year 2017	0.087411	0.044123	0.043288	0.073478	0.040855	0.087411
Tax Year 2016	0.100000	0.055489	0.044511	0.126663	0.081787	0.132840
Tax Year 2015	0.100000	0.064459	0.035541	0.106453	0.070010	0.111151
EMERGENCY SERVICES DISTRICT #8				Click here for worksheet		
Tax Year 2019	0.100000	0.063463	0.036537	0.095531	0.058078	0.099263
Tax Year 2018	0.100000	0.060695	0.039305	0.098190	0.060010	0.104115
Tax Year 2017	0.100000	0.060678	0.393220	0.089321	0.057960	0.109180
Tax Year 2016	0.100000	0.064817	0.035183	0.099949	0.064884	0.105257
Tax Year 2015	0.100000	0.063397	0.035184	0.104897	0.066596	0.107107
EMERGENCY SERVICES DISTRICT #9				Click here for worksheet		
Tax Year 2019	0.085000	0.047226	0.037774	0.058093	0.024505	0.064239
Tax Year 2018	0.085000	0.035603	0.049397	0.079684	0.030689	0.082541
Tax Year 2017	0.085000	0.032702	0.052298	0.082885	0.035285	0.090405
Tax Year 2016	0.085000	0.035988	0.049012	0.102560	0.102560	0.110764
Tax Year 2015	0.085000	0.085000	0.006187	0.102071	0.102071	0.116423

Truth in Taxation Summary
Texas Property Tax Code Section 26.16
County of Harrison

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.

Truth in Taxation Summary

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Truth-in-taxation requires most taxing units to calculate two rates after receiving a certified appraisal roll from the chief appraiser - the effective tax rate and the rollback tax rate. The type of taxing unit determines which truth-in-taxation steps apply.

For all taxing units, the debt service portion of the rollback tax rate is the current year's debt payments divided by the current year's property values. The debt service rate may rise as high as necessary to cover debt expenses.

Name changes:

Effective Tax Rate	(No-New-Revenue) Tax Rate
Effective M&O Rate	(No-New-Revenue) Maintenance and Operations Rate
Rollback Tax Rate	(Voter-Approval) Tax Rate

Texas Comptroller Website

<http://www.window.state.tx.us/taxinfo/proptax/tnt/>