## **Truth in Taxation Summary**

Texas Property Tax Code Section 26.16 County of Jackson

| Taxing Entity       | Adopted Tax<br>Rate | Maintenance & Operations Rate | Debt Rate | No-New- Revenue<br>Tax Rate | No-New- Revenue<br>Maintenance &<br>Operations Rate | Voter- Approval<br>Tax Rate |
|---------------------|---------------------|-------------------------------|-----------|-----------------------------|---|-----------------------------|
| EDNA CITY TEXAS     |                     |                               |           |                             | L   |                             |
| Tax Year 2023       | 0.2128              | 0.1294                        | 0.0834    | 0.1998                      | 0.1319  | 0.2128                      |
| Tax Year 2022       | 0.2299              | 0.1517                        | 0.0782    | 0.2237                      | 0.1450  | 0.2299                      |
| Tax Year 2021       | 0.2466              | 0.1597                        | 0.0869    | 0.2454                      | 0.1499  | 0.2466                      |
| Tax Year 2020       | 0.263600            | 0.160400                      | 0.103200  | 0.252500                    | 0.317300  | 0.263600                    |
| Tax Year 2019       | 0.268700            | 0.156800                      | 0.111900  | 0.240900                    | 0.132800  | 0.268700                    |
| Edna Independent S  | School District     |                               |           |                             |   | <u> </u>                    |
| Tax Year 2023       | 0.816700            | 0.669200                      | 0.147500  | 1.004994                    | 0.000000  | 0.816700                    |
| Tax Year 2022       | 1.045900            | 0.854600                      | 0.191300  | 0.992900                    | 0.000000  | 1.049000                    |
| Tax Year 2021       | 1.070600            | 0.872000                      | 0.198600  | 1.024170                    | 0.825049  | 1.070600                    |
| Tax Year 2020       | 1.148900            | 0.931400                      | 0.217500  | 1.117800                    | 0.892200  | 1.148900                    |
| Tax Year 2019       | 1.205000            | 0.970000                      | 0.235000  | 1.221200                    | 1.016900  | 1.205000                    |
| GANADO CITY TEXA    | AS                  | -                             | +         | ·                           | •   | •                           |
| Tax Year 2023       | 0.4920              | 0.4920                        | 0.0000    | 0.4676                      | 0.4682  | 0.4845                      |
| Tax Year 2022       | 0.4998              | 0.4998                        | 0.0000    | 0.5174                      | 0.4683  | 0.4846                      |
| Tax Year 2021       | 0.5180              | 0.4688                        | 0.0492    | 0.4529                      | 0.4530  | 0.5180                      |
| Tax Year 2020       | 0.444300            | 0.444300                      | 0.000000  | 0.384300                    | 0.368700  | 0.381600                    |
| Tax Year 2019       | 0.411600            | 0.395200                      | 0.016400  | 0.391600                    | 0.374100  | 0.420400                    |
| Ganado Independer   | nt School District  | L                             |           |                             | l   | l                           |
| Tax Year 2023       | 0.985500            | 0.669200                      | 0.316300  | 1.029700                    | 0.000000  | 0.985500                    |
| Tax Year 2022       | 1.200400            | 0.884100                      | 0.316300  | 1.196334                    | 0.000000  | 1.200400                    |
| Tax Year 2021       | 1.248500            | 0.907800                      | 0.340700  | 1.324616                    | 0.992524  | 1.248507                    |
| Tax Year 2020       | 1.270500            | 0.945700                      | 0.324800  | 1.261700                    | 0.929730  | 1.270570                    |
| Tax Year 2019       | 1.301800            | 0.970000                      | 0.331800  | 1.293800                    | 0.970000  | 1.301800                    |
| JACKSON COUNTY      |                     |                               |           | ļ.                          | !   | !                           |
| Tax Year 2023       | 0.4374              | 0.4374                        | 0.0000    | 0.3989                      | 0.3995  | 0.4391                      |
| Tax Year 2022       | 0.4158              | 0.4158                        | 0.0000    | 0.3803                      | 0.3805  | 0.4324                      |
| Tax Year 2021       | 0.4383              | 0.4383                        | 0.0000    | 0.4269                      | 0.4273  | 0.4472                      |
| Tax Year 2020       | 0.427400            | 0.427400                      | 0.000000  | 0.427400                    | 0.450100  | 0.455600                    |
| Tax Year 2019       | 0.436400            | 0.436400                      | 0.000000  | 0.416400                    | 0.407200  | 0.445700                    |
| ndustrial Independe | ent School District |                               | <u> </u>  |                             |   | •                           |
| Tax Year 2023       | 0.973300            | 0.774400                      | 0.198900  | 1.162300                    | 0.000000  | 0.973300                    |
| Tax Year 2022       | 1.089900            | 0.891000                      | 0.198900  | 0.978000                    | 0.000000  | 1.089900                    |
| Tax Year 2021       | 1.198700            | 0.999800                      | 0.198900  | 1.265400                    | 1.066500  | 1.198700                    |
| Tax Year 2020       | 1.205300            | 1.002800                      | 0.202500  | 1.340550                    | 0.973080  | 1.205340                    |
| Tax Year 2019       | 1.212200            | 1.016500                      | 0.195700  | 1.181000                    | 0.000000  | 1.212200                    |
| JACKSON COUNTY      | EMERGENCY SER       | VICES DIST #1                 | !         |                             |   | •                           |
| Tax Year 2023       | 0.0656              | 0.0656                        | 0.0000    | 0.0557                      | 0.0557  | 0.0656                      |

| Tax Year 2022   | 0.0509  | 0.0509   | 0.0000   | 0.0492   | 0.0492   | 0.0509   |
|---|---|--|--|--|--|--|
| Tax Year 2021   | 0.0600  | 0.0600   | 0.0000   | 0.0492   | 0.0492   | 0.0663   |
| Tax Year 2020   | 0.060000  | 0.060000   | 0.0000   | 0.059700   | 0.059700   | 0.061700   |
| Tax Year 2019   | 0.060000  | 0.060000   | 0.000000   | 0.024400   | 0.024400   | 0.026300   |
|   |   |  | 0.00000  | 0.024400   | 0.024400   | 0.026300   |
| JACKSON COUNTY  |   |  | To.  | To.  | I.   | lo.  |
| Tax Year 2024   | 0   | 0  | 0  | 0  | 0  | 0  |
| Tax Year 2023   | 0.0293  | 0.0293   | 0.0000   | 0.0293   | 0.0293   | 0.0315   |
| Tax Year 2022   | 0.0335  | 0.0335   | 0.0000   | 0.0324   | 0.0324   | 0.0335   |
| Tax Year 2021   | 0.0353  | 0.0353   | 0.0000   | 0.0341   | 0.0342   | 0.0353   |
| Tax Year 2020   | 0.036200  | 0.036200   | 0.000000   | 0.036200   | 0.036200   | 0.037400   |
| Tax Year 2019   | 0.039000  | 0.039000   | 0.000000   | 0.042300   | 0.042300   | 0.045600   |
| JACKSON COUNTY  |   |  | 1-   | -  | 1-   | 1-   |
| Tax Year 2024   | 0   | 0  | 0  | 0  | 0  | 0  |
| Tax Year 2023   | 0.1000  | 0.0899   | 0.0101   | 0.0910   | 0.0803   | 0.0932   |
| Tax Year 2022   | 0.1000  | 0.0882   | 0.0118   | 0.0929   | 0.0899   | 0.1048   |
| Tax Year 2021   | 0.1000  | 0.0977   | 0.0023   | 0.0921   | 0.0893   | 0.0956   |
| Tax Year 2020   | 0.100000  | 0.096900   | 0.003100   | 0.096100   | 0.093100   | 0.099400   |
| Tax Year 2019   | 0.100000  | 0.096900   | 0.003100   | 0.096200   | 0.093000   | 0.103500   |
| JACKSON COUNTY  | HOSPITAL DISTRIC  | Ť  | •  | •  |  | •  |
| Tax Year 2023   | 0.2012  | 0.2012   | 0.0000   | 0.2012   | 0.2013   | 0.2174   |
| Tax Year 2022   | 0.2109  | 0.2109   | 0.0000   | 0.2109   | 0.2109   | 0.2277   |
| Tax Year 2021   | 0.2413  | 0.2413   | 0.0000   | 0.2413   | 0.2657   | 0.2869   |
| Tax Year 2020   | 0.248146  | 0.242746   | 0.005400   | 0.242746   | 0.250923   | 0.270996   |
| Tax Year 2019   | 0.249500  | 0.249500   | 0.000000   | 0.232600   | 0.254400   | 0.274700   |
| JACKSON COUNTY  | WATER CONTROL   | MPROVEMENT DIS   | T #1   | •  | _  |  |
| Tax Year 2023   | 0.1522  | 0.1522   | 0  | 0  | 0  | 0.1522   |
| Tax Year 2022   |   | 0.2005   | 0  | 0  | 0  | 0.2004   |
| 1 ax 1 cal 2022   | 0.2005  | 0.2005   | U  | U  | U  | 0.200  |
| Tax Year 2022   | 0.2005<br>0.2029  | 0.2029   | 0  | 0  | 0  | 0  |
|   |   |  |  |  |  |  |
| Tax Year 2021   | 0.2029  | 0.2029   | 0  | 0  | 0  | 0  |
| Tax Year 2021 Tax Year 2020 Tax Year 2019   | 0.2029<br>0.217000<br>0.238400  | 0.2029<br>0.217000   | 0<br>0.000000<br>0.000000  | 0.000000   | 0.000000   | 0.217000   |
| Tax Year 2021 Tax Year 2020 Tax Year 2019   | 0.2029<br>0.217000<br>0.238400  | 0.2029<br>0.217000<br>0.238400   | 0<br>0.000000<br>0.000000  | 0.000000   | 0.000000   | 0.217000   |
| Tax Year 2021 Tax Year 2020 Tax Year 2019 JACKSON COUNTY  | 0.2029<br>0.217000<br>0.238400<br>WATER CONTROL 8   | 0.2029<br>0.217000<br>0.238400<br>8 IMPROVEMENT DIS  | 0<br>0.000000<br>0.000000<br>T #2  | 0<br>0.000000<br>0.000000  | 0<br>0.000000<br>0.000000  | 0<br>0.217000<br>0.238400  |
| Tax Year 2021 Tax Year 2020 Tax Year 2019 JACKSON COUNTY Tax Year 2023  | 0.2029<br>0.217000<br>0.238400<br>WATER CONTROL 8   | 0.2029<br>0.217000<br>0.238400<br><b>3. IMPROVEMENT DIS</b><br>0.3433  | 0<br>0.000000<br>0.000000<br>T #2  | 0<br>0.000000<br>0.000000  | 0<br>0.000000<br>0.000000  | 0<br>0.217000<br>0.238400<br>0.3433  |
| Tax Year 2021 Tax Year 2020 Tax Year 2019 JACKSON COUNTY Tax Year 2023 Tax Year 2022  | 0.2029<br>0.217000<br>0.238400<br>WATER CONTROL 8<br>0.3433<br>0.3397   | 0.2029<br>0.217000<br>0.238400<br><b>3. IMPROVEMENT DIS</b><br>0.3433<br>0.3397  | 0<br>0.000000<br>0.000000<br>T #2<br>0   | 0<br>0.000000<br>0.000000  | 0<br>0.000000<br>0.000000<br>0                                   | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397  |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021   | 0.2029<br>0.217000<br>0.238400<br>WATER CONTROL 6<br>0.3433<br>0.3397<br>0.3096   | 0.2029<br>0.217000<br>0.238400<br><b>3. IMPROVEMENT DIS</b><br>0.3433<br>0.3397<br>0.3096  | 0<br>0.000000<br>0.000000<br>T #2<br>0<br>0  | 0<br>0.000000<br>0.000000<br>0<br>0                              | 0<br>0.000000<br>0.000000<br>0<br>0                              | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397  |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021 Tax Year 2020   | 0.2029<br>0.217000<br>0.238400<br>WATER CONTROL 6<br>0.3433<br>0.3397<br>0.3096<br>0.290800<br>0.319700   | 0.2029<br>0.217000<br>0.238400<br><b>3. IMPROVEMENT DIS</b><br>0.3433<br>0.3397<br>0.3096<br>0.290800<br>0.319700                                  | 0<br>0.000000<br>0.000000<br>T #2<br>0<br>0<br>0   | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000             | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000             | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800   |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021 Tax Year 2020 Tax Year 2020 Tax Year 2019   | 0.2029<br>0.217000<br>0.238400<br>WATER CONTROL 6<br>0.3433<br>0.3397<br>0.3096<br>0.290800<br>0.319700   | 0.2029<br>0.217000<br>0.238400<br><b>3. IMPROVEMENT DIS</b><br>0.3433<br>0.3397<br>0.3096<br>0.290800<br>0.319700                                  | 0<br>0.000000<br>0.000000<br>T #2<br>0<br>0<br>0   | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000             | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000             | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800   |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021 Tax Year 2020 Tax Year 2019  TEXANA GROUNDW   | 0.2029 0.217000 0.238400 WATER CONTROL 6 0.3433 0.3397 0.3096 0.290800 0.319700 VATER CONSERVAT   | 0.2029 0.217000 0.238400 8 IMPROVEMENT DIS 0.3433 0.3397 0.3096 0.290800 0.319700 TION DISTRICT  | 0<br>0.000000<br>0.000000<br>T #2<br>0<br>0<br>0<br>0.000000<br>0.000000   | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800<br>0.319700   |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021 Tax Year 2020 Tax Year 2019  TEXANA GROUNDW Tax Year 2023   | 0.2029 0.217000 0.238400 WATER CONTROL 6 0.3433 0.3397 0.3096 0.290800 0.319700 VATER CONSERVAT   | 0.2029 0.217000 0.238400 8 IMPROVEMENT DIS 0.3433 0.3397 0.3096 0.290800 0.319700 TION DISTRICT 0.0074   | 0<br>0.000000<br>0.000000<br>T #2<br>0<br>0<br>0.000000<br>0.000000  | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800<br>0.319700   |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021 Tax Year 2020 Tax Year 2019  TEXANA GROUNDW Tax Year 2023 Tax Year 2023   | 0.2029 0.217000 0.238400 WATER CONTROL 6 0.3433 0.3397 0.3096 0.290800 0.319700 VATER CONSERVAT 0.0074 0.0077   | 0.2029 0.217000 0.238400 8 IMPROVEMENT DIS 0.3433 0.3397 0.3096 0.290800 0.319700 TON DISTRICT 0.0074 0.0077                                       | 0<br>0.000000<br>0.000000<br>T#2<br>0<br>0<br>0.000000<br>0.000000<br>0.000000                                       | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800<br>0.319700<br>0.0079   |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021 Tax Year 2020 Tax Year 2019  TEXANA GROUNDW Tax Year 2023 Tax Year 2022 Tax Year 2022 Tax Year 2022   | 0.2029 0.217000 0.238400 WATER CONTROL 6 0.3433 0.3397 0.3096 0.290800 0.319700 VATER CONSERVAT 0.0074 0.0077 0.0087                                  | 0.2029 0.217000 0.238400 8 IMPROVEMENT DIS 0.3433 0.3397 0.3096 0.290800 0.319700 TON DISTRICT 0.0074 0.0077 0.0087                                | 0<br>0.000000<br>0.000000<br>T#2<br>0<br>0<br>0.000000<br>0.000000<br>0.00000<br>0.0000                              | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800<br>0.319700<br>0.0079<br>0.0083<br>0.0087                         |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021 Tax Year 2020 Tax Year 2019  TEXANA GROUNDW Tax Year 2023 Tax Year 2022 Tax Year 2022 Tax Year 2022 Tax Year 2021 Tax Year 2020   | 0.2029 0.217000 0.238400  WATER CONTROL 6 0.3433 0.3397 0.3096 0.290800 0.319700  VATER CONSERVAT 0.0074 0.0077 0.0087 0.009100 0.010000              | 0.2029 0.217000 0.238400  8 IMPROVEMENT DIS 0.3433 0.3397 0.3096 0.290800 0.319700 TON DISTRICT 0.0074 0.0077 0.0087 0.009100 0.010000             | 0<br>0.000000<br>0.000000<br>T#2<br>0<br>0<br>0.000000<br>0.000000<br>0.00000<br>0.0000<br>0.0000<br>0.00000         | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800<br>0.319700<br>0.0079<br>0.0083<br>0.0087<br>0.009900             |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2023 Tax Year 2022 Tax Year 2021 Tax Year 2020 Tax Year 2019  TEXANA GROUNDW Tax Year 2022 Tax Year 2022 Tax Year 2022 Tax Year 2020 Tax Year 2021 Tax Year 2020 Tax Year 2020 Tax Year 2020 Tax Year 2019                   | 0.2029 0.217000 0.238400  WATER CONTROL 6 0.3433 0.3397 0.3096 0.290800 0.319700  VATER CONSERVAT 0.0074 0.0077 0.0087 0.009100 0.010000              | 0.2029 0.217000 0.238400  8 IMPROVEMENT DIS 0.3433 0.3397 0.3096 0.290800 0.319700 TON DISTRICT 0.0074 0.0077 0.0087 0.009100 0.010000             | 0<br>0.000000<br>0.000000<br>T#2<br>0<br>0<br>0.000000<br>0.000000<br>0.00000<br>0.0000<br>0.0000<br>0.00000         | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800<br>0.319700<br>0.0079<br>0.0083<br>0.0087<br>0.009900             |
| Tax Year 2021 Tax Year 2020 Tax Year 2019  JACKSON COUNTY Tax Year 2022 Tax Year 2021 Tax Year 2020 Tax Year 2019  TEXANA GROUNDW Tax Year 2023 Tax Year 2022 Tax Year 2022 Tax Year 2020 Tax Year 2021 Tax Year 2021 Tax Year 2021 Tax Year 2021 Tax Year 2020 Tax Year 2019  HALLETTSVILLE IN | 0.2029 0.217000 0.238400 WATER CONTROL 8 0.3433 0.3397 0.3096 0.290800 0.319700 VATER CONSERVAT 0.0074 0.0077 0.0087 0.009100 0.010000 DEPENDENT SCHO | 0.2029 0.217000 0.238400 8 IMPROVEMENT DIS 0.3433 0.3397 0.3096 0.290800 0.319700 TON DISTRICT 0.0074 0.0077 0.0087 0.009100 0.010000 DOL DISTRICT | 0<br>0.000000<br>0.000000<br>T#2<br>0<br>0<br>0<br>0.000000<br>0.000000<br>0.00000<br>0.00000<br>0.00000<br>0.000000 | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.000000<br>0.000000<br>0<br>0<br>0<br>0.000000<br>0.000000 | 0<br>0.217000<br>0.238400<br>0.3433<br>0.3397<br>0<br>0.290800<br>0.319700<br>0.0079<br>0.0083<br>0.0087<br>0.009900<br>0.009600 |

| Tax Year 2020                        | 1.227200 | 0.966400 | 0.260800 | 1.258200 | 0.966400 | 1.230700 |
|--------------------------------------|----------|----------|----------|----------|----------|----------|
| Tax Year 2019                        |          |          |          |          |          |          |
| PALACIOS INDEPENDENT SCHOOL DISTRICT |          |          |          |          |          |          |
| Tax Year 2023                        | 0.989510 | 0.707800 | 0.281710 | 1.112811 | 0.000000 | 0.990951 |
| Tax Year 2022                        | 1.286700 | 0.088200 | 0.011800 | 1.116758 | 0.000000 | 1.286764 |
| Tax Year 2021                        | 1.174200 | 0.963400 | 0.210800 | 0.990112 | 0.886582 | 1.174269 |
| Tax Year 2020                        | 1.101400 | 0.966400 | 0.135000 | 1.189670 | 1.043890 | 1.131180 |
| Tax Year 2019                        | 1.135000 | 0.970000 | 0.016500 | 1.140480 | 1.051910 | 1.135020 |

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.