

TRUTH IN TAXATION SUMMARY
Texas Property Tax Code Section 26.16

County of Panola

Taxing Entity	Adopted Tax Rate	M & O Rate	Debt Rate	Effective Tax Rate	Effective M & O Rate	Rollback Tax Rate
Beckville ISD						
2013	1.10000	.99000	.11000	1.10000	.95020	1.24870
2014	1.12000	1.01000	.11000	1.16037	.98966	1.28681
2015	1.25655	1.03980	.21675	1.19442	.99976	1.46593
2016	1.34000	1.04000	.30000	1.46902	1.04010	1.35320
2017	1.35339	1.04000	.31339	1.34314		1.35349
City of Beckville						
2013	.42723	.42723	.00000	.39743	.39743	.42922
2014	.45867	.45867	.00000	.42667	.42667	.46080
2015	.45603	.45603	.00000	.42422	.42422	.45815
2016	.53320	.53320	.00000	.49600	.49600	.53568
2017	.54693	.54693	.00000	.50878	.50878	.54948
Carthage ISD						
2013	1.14000	.24000	.26000	.94000	.94000	.94000
2014	1.14000	.90000	.24000	1.26153	.94000	1.33687
2015	1.14000	.90000	.24000	.94000	.94000	1.00000
2016	1.14000	.90000	.24000	.94000	.94000	.94000
2017	1.28000	1.04000	.24000	1.4297		1.04000
City of Carthage						
2013	.50000	.24000	.26000	.5000	.24000	.83000
2014	.52000	.30260	.21740	.49000	.47000	.73000
2015	.52000	.30190	.21810	.48240	.50460	.76310
2016	.57440	.35010	.22430	.57440	.56160	.81320
2017	.57440	.29416	.28024	.60340	.58620	.91330
City of Tatum						
2014	.33152	.33152	.00000	.33152	.33152	.35804
2015	.33528	.33528	.00000	.33528	.33528	.36210
2016	.320146	.320146	.00000	.320146	.320146	.345757
2017	.319836	.319836	.00000	.319836	.319836	.345422

County						
2013	.48420	.48420	.00000	.47255	.47255	.51035
2014	.45580	.45580	.00000	.46210	.46210	.49906
2015	.46980	.46980	.00000	.46981	.46981	.50739
2016	.58220	.58220	.00000	.58857	.58857	.63565
2017	.58220	.58220	.00000	.61615	.61615	.66544
Elysian Fields ISD						
2013	1.23700	1.04000	.19700	1.35926	1.04000	1.29518
2014	1.28300	1.04000	.24300	1.28620	1.04311	1.29216
2015	1.32000	1.04000	.28000	1.50686	1.04000	1.32330
2016	1.35000	1.04000	.31000	1.69706	1.04000	1.41618
2017	1.35000	1.04000	.31000	1.35883	1.04000	1.40316
Gary ISD						
2013	1.29000	.90000	.39000	1.27176	1.07674	1.35584
2014	1.29000	.90000	.39000	1.26153	1.04000	1.33687
2015	1.29000	.90000	.39000	1.42778	1.08000	1.40841
2016	1.37000	.98000	.39000	1.97793	1.04000	1.54358
2017	1.50000	1.04000	.46000	1.50617		1.56061
Joaquin ISD						
2013	1.60600	1.04000	.56600	1.82210	1.07410	1.60600
2014	1.45550	1.04000	.41550	1.69797	1.04000	1.45549
2015	1.55970	1.04000	.51970	1.41050	1.04000	1.55980
2016	1.59730	1.17000	.42730	1.82690	1.04000	1.59730
2017	1.59730	1.17000	.42730	1.53630	1.17000	1.59730
Panola College						
2013	.21483	.15483	.06000	.15483	.15483	.16721
2014	.21483	.15483	.06000	.20751	.20751	.22153
2015	.20787	.16105	.04682	.22345	.22345	.22075
2016	.24334	.18395	.05939	.26155	.20216	.27826
2017	.25700	.19387	.06313	.26171	.26171	.27685
Panola ESD #1						
2013	.02130	.02130	.00000	.02276	.02276	.02458
2014	.02130	.02130	.00000	.02069	.02130	.02234
2015	.02130	.02130	.00000	.02236	.02236	.02414
2016	.02130	.02130	.00000	.02718	.02718	.02935
2017	.02130	.02130	.00000	.02294	.02294	.02477

PCGWD						
2013	.00970	.00970	.00000	.00911	.00911	.00983
2014	.00970	.00970	.00000	.00941	.00941	.01016
2015	.01000	.01000	.00000	.01008	.01008	.01088
2016	.01100	.01100	.00000	.01246	.02146	.01345
2017	.01100	.01100	.00000	.011807	.011807	.01275
Special						
2013	.01520	.01520	.00000	.01491	.01491	.01610
2014	.01360	.01360	.00000	.01450	.01450	.01566
2015	.01390	.01390	.00000	.01403	.01403	.01515
2016	.01610	.01610	.00000	.01744	.01744	.01883
2017	.01610	.01610	.00000	.01707	.01707	.01843
Tatum ISD						
2013	1.17000	.88000	.29000	1.25998	1.50000	1.17440
2014	1.17000	.94670	.22330	1.25412	.96680	1.26797
2015	1.17000	.94670	.22330	1.17566	.95438	1.19640
2016	1.20000	1.01070	.18930	1.33779	1.50000	1.26614
2017	1.20700	1.04000	.16700	1.33590	1.50000	1.3300
Tenaha ISD						
2013	1.18000	1.04000	.14000	1.18780	1.0478	1.04010
2014	1.18760	1.04000	.14760	1.04119	1.04119	1.04010
2015	1.19249	1.04000	.15249	1.19380	1.04131	1.04010
2016	1.16300	1.04000	.12300	1.22807	1.08180	1.16300
2017	1.15852	1.04000	.11852	1.19099	1.05410	1.15852

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 the 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.