

# TRUTH IN TAXATION SUMMARY

TEXAS PROPERTY TAX CODE SECTION 26.16

## COUNTY OF LIPSCOMB

TAXING ENTITY	ADOPTED TAX RATE	M&O RATE	DEBT RATE	EFFECTIVE TAX RATE	ROLLBACK RATE
<b>CITY OF BOOKER</b>					
2013	0.69990	0.69990		0.66360	0.71670
2014	0.69990	0.69990		0.66100	0.71380
2015	0.74919	0.74919		0.69370	0.74919
2016	0.74919	0.74919		0.71396	0.77107
2017	0.75386	0.75386		0.69801	0.75386
<b>TOWN OF DARROUZETT</b>					
2013	1.37060	1.37060		1.28750	1.39050
2014	1.45000	1.45000		1.40000	1.51220
2015	1.46919	1.46919		1.46919	1.58672
2016	1.48000	1.48000		1.52412	1.64605
2017	1.48000	1.48000		1.52514	1.64714
<b>CITY OF FOLLETT</b>					
2013	1.16810	1.16810		1.16810	1.26150
2014	1.16810	1.16810		1.16100	1.25390
2015	1.16265	1.16265		1.16265	1.25566
2016	1.18175	1.18175		1.18175	1.27629
2017	1.17210	1.17210		1.17210	1.26587
<b>CITY OF HIGGINS</b>					
2013	0.80640	0.80640		0.80640	0.94770
2014	0.79980	0.79980		0.79980	0.64940
2015	0.79219	0.79219		0.79219	0.90288
2016	0.79175	0.79175		0.79175	0.85509
2017	0.79240	0.79240		0.79240	0.85578
<b>BOOKER HOSP DIST</b>					
2013	0.57070	0.52410	0.04660	0.57220	0.61260
2014	0.58020	0.53830	0.04190	0.58020	0.61740
2015	0.67077	0.62303	0.04775	0.67077	0.72061
2016	0.75000	0.67620	0.75000	1.53510	1.13779
2017	0.75000	0.68053	0.06946	0.71351	0.76423
<b>DARROUZETT HOSP DIST</b>					
2013	0.30560	0.30560		0.28300	0.30560
2014	0.33100	0.33100		0.33100	0.35740
2015	0.42296	0.42296		0.42296	0.45680
2016	0.58000	0.58000		0.68788	0.74291
2017	0.55012	0.55012		0.55012	0.59413

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<b>FOLLETT HOSP DIST</b>					
2013	0.02730	0.02730		0.02730	0.02950
2014	0.03660	0.03660		0.03660	0.03950
2015	0.04588	0.04588		0.04588	0.04956
2016	0.07492	0.07492		0.07492	0.08092
2017	0.06820	0.06820		0.06821	0.07366
<b>HIGGINS HOSP DIST</b>					
2013	0.00540	0.00540		0.00540	0.00580
2014	0.00580	0.00580		0.05300	0.00580
2015	0.00890	0.00890		0.00890	0.00961
2016	0.01768	0.01768		0.01637	0.01768
2017	0.01678	0.01678		0.01554	0.01678
<b>BOOKER ISD</b>					
2013	1.18000	1.12000	0.06000	1.40903	1.23022
2014	1.18000	1.13000	0.05000	1.35231	1.23000
2015	1.20600	1.17000	0.03600	1.20600	1.22325
2016	1.17000	1.17000	0.00000	1.17000	1.17000
2017	1.17000	1.17000		1.13330	1.17330
<b>DARROUZETT ISD</b>					
2013	1.45200	1.04000	0.41200	1.50205	1.45200
2014	1.48290	1.04000	0.44290	1.49072	1.48305
2015	1.57630	1.04000	0.53630	1.57630	1.57641
2016	1.91910	1.04000	0.87910	1.91910	1.04000
2017	1.90680	1.04000	0.86680	2.25770	1.90690
<b>FOLLETT ISD</b>					
2013	1.13900	1.04000	0.99000	1.13972	1.13940
2014	1.15000	1.04000	0.11000	1.15558	1.15041
2015	1.20500	1.04000	0.16500	1.72000	1.20514
2016	1.30030	1.04000	0.26030	1.31675	1.30040
2017	1.27300	1.04000	0.23300	1.21160	1.04010
<b>HIGGINS ISD</b>					
2013	1.14450	1.04000	0.10450	1.13509	1.14280
2014	1.14060	1.04000	0.10060	1.13982	1.14071
2015	1.18470	1.04000	0.14470	1.69000	1.14060
2016	1.34720	1.04000	0.30720	1.34720	1.04000
2017	1.34720	1.04000	0.30720	1.38700	1.17000

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<b>NORTH PLAINS WATER DIST</b>					
2013	0.025652	0.025652		0.025652	0.027704
2014	0.025324	0.025324		0.025324	0.027349
2015	0.026829	0.026829		0.034626	0.037390
2016	0.034146	0.034146		0.047220	0.051000
2017	0.033714	0.033714		0.031218	0.033716
<b>LIPSCOMB CO GENERAL</b>					
2013	0.252000	0.252000		0.247300	0.267100
2014	0.253000	0.253000		0.266500	0.287800
2015	0.363200	0.036320		0.343840	0.371350
2016	0.451700	0.451700		0.629210	0.679550
2017	0.442140	0.442140		0.409390	0.442140
<b>LIPSCOMB CO FARM/MKT</b>					
2013	0.033900	0.033900		0.030400	0.032800
2014	0.038600	0.038600		0.035800	0.038700
2015	0.075000	0.075000		0.052490	0.056690
2016	0.082700	0.082700		0.130130	0.140540
2017	0.080900	0.080900		0.074910	0.080900
<b>LIPSCOMB CO SPECIAL RD</b>					
2013	0.101400	0.101400		0.090300	0.097500
2014	0.117900	0.117900		0.107200	0.115800
2015	0.118360	0.118360		0.160230	0.173050
2016	0.013610	0.013610		0.205050	0.221450
2017	0.133220	0.133220		0.123350	0.133220

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.

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