

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of LIPSCOMB

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>Booker, City of</b>						
Tax Year 2015	.74919	.74919		.69370	.69370	.74919
Tax Year 2016	.74919	.74919		.71396	.71396	.77107
Tax Year 2017	.75386	.75386		.69801	.69801	.75386
Tax Year 2018	.75386	.75386		.72697	.72697	.78513
Tax Year 2019	.72490	.72490		.69710	.69710	.75287
<b>Darrouzett, Town of</b>						
Tax Year 2015	1.45	1.45		1.40	1.40	1.5122
Tax Year 2016	1.46919	1.46919		1.46919	1.46919	1.58672
Tax Year 2017	1.48	1.48		1.52412	1.52412	1.64605
Tax Year 2018	1.4800	1.4800		1.5067368	1.4800	1.62727
Tax Year 2019	1.48675	1.48675		1.48675	1.48675	1.60569
<b>Follett, City of</b>						
Tax Year 2015	1.1681	1.1681		1.1610	1.1610	1.2539
Tax Year 2016	1.16265	1.16265		1.16265	1.16265	1.25566
Tax Year 2017	1.18175	1.18175		1.18175	1.18175	1.27629
Tax Year 2018	1.175570	1.175570		1.17557	1.17557	1.26962
Tax Year 2019	1.176260	1.176260		1.17626	1.17626	1.27036
<b>Higgins, City of</b>						
Tax Year 2015	.7998	.7998		.7998	.7998	.6494
Tax Year 2016	.79219	.79219		.79219	.79219	.90288
Tax Year 2017	.79175	.79175		.79175	.79175	.85509
Tax Year 2018	.778650	.778650		.778650	.775650	.84094
Tax Year 2019	.778466	.778466		.77847	.77847	.84074
<b>Booker Hosp Dist</b>						
Tax Year 2015	.5802	.5383	.0419	.5802	.5754	.6174
Tax Year 2016	.67077	.62303	.04774	.67077	.62303	.72061
Tax Year 2017	.75000	.67620	.75000	1.5351	.073683	1.13779
Tax Year 2018	.75000	.75000		.7793092	.750000	.76370215
Tax Year 2019	.75000	.75000		.71177	.71177	.76747
<b>Darrouzett Hosp Dist</b>						
Tax Year 2015	.3310	.3310		.3310	.3310	.3574
Tax Year 2016	.42296	.42296		.42296	.42296	.4568
Tax Year 2017	.58000	.58000		.68788	.68788	.74291
Tax Year 2018	.53000	.53000		.5102724	.53000	.55109414
Tax Year 2019	.575200	.575200		.57204	.57204	.61781
<b>Follett Hosp Dist</b>						
Tax Year 2015	.0366	.0366		.0366	.0366	.0395
Tax Year 2016	.04588	.04588		.04588	.04588	.04956
Tax Year 2017	.07492	.07492		.07492	.07492	.08092
Tax Year 2018	.062680	.062680		.06268	.06268	.06769
Tax Year 2019	.06422	.06422		.06422	.06422	.06936

<b>Higgins/Lipscomb Hosp Dist</b>						
Tax Year 2015	.0058	.0058		.0053	.0053	.0058
Tax Year 2016	.0089	.0089		.0089	.0089	.00961
Tax Year 2017	.01768	.01768		.01637	.01637	.01768
Tax Year 2018	.018670	.018670		.017285	.01867	.01867
Tax Year 2019	.019360	.019360		.019360	.019360	.02091
<b>Booker ISD</b>						
Tax Year 2015	1.18	1.13	.05	1.35231	1.29231	1.23
Tax Year 2016	1.2060	1.17	.036	1.2060	1.29944	1.22325
Tax Year 2017	1.1700	1.1700		1.1700	1.1700	1.1700
Tax Year 2018	1.1700	1.1700		1.1700	1.1700	1.1700
Tax Year 2019	1.06840	1.06840				
<b>Darrouzett ISD</b>						
Tax Year 2015	1.4829	1.04	.4429	1.49072	1.04777	1.48305
Tax Year 2016	1.5763	1.04	.5363	1.57630	1.04000	1.57641
Tax Year 2017	1.0400	1.04	.87910	1.91910	1.04000	1.0400
Tax Year 2018	1.750720	1.04010	.71062	.8668	1.04010	1.9068
Tax Year 2019	.97000	.97000				
<b>Follett ISD</b>						
Tax Year 2015	1.15	1.04	.11	1.15558	1.04527	1.15041
Tax Year 2016	1.205	1.04	.165	1.72000	1.72000	
Tax Year 2017	1.30030	1.04	.26030	1.31675	1.05645	1.3004
Tax Year 2018	1.227800	1.04000			1.04000	1.2279
Tax Year 2019	1.13660	.97000	.16660			
<b>Higgins ISD</b>						
Tax Year 2015	1.1406	1.04	.1006	1.13982	1.03922	1.14071
Tax Year 2016	1.1847	1.04	.1447	1.69000	1.04000	1.14060
Tax Year 2017	1.34720	1.04	.30720	1.34720	1.04	1.04
Tax Year 2018	1.450470	1.1700		1.450470	1.1700	1.45047
Tax Year 2019	1.37300	1.06300	.31000			
<b>North Plains Groundwater Conservation Dist</b>						
Tax Year 2015	.025324	.025324		.025324	.025324	.027349
Tax Year 2016	.026829	.026829		.034626	.034626	.037390
Tax Year 2017						
Tax Year 2018	.033136	.033136		.03377	.033136	.03647156
Tax Year 2019	.032600	.032600		.032600	.032600	.0352
<b>Lipscomb County General</b>						
Tax Year 2015	.253	.253		.2665	.2665	.2878
Tax Year 2016	.36320	.0000		.34384	.34384	.37135
Tax Year 2017	.442140	.442140		.409390		.442140
Tax Year 2018	.488310	.488310		.4416083	.48831	.47693701
Tax Year 2019	.538830	.538830		.49669	.49669	.53643
<b>Lipscomb County Farm/Market</b>						
Tax Year 2015	.0386	.0386		.0358	.0358	.0387
Tax Year 2016	.0750	.0000		.05249	.05249	.05669
Tax Year 2017	.080900	.080900		.074910	.074910	.080900
Tax Year 2018	.084280	.084280		.0807915	.08428	.08725484
Tax Year 2019	.084130	.084130		.08565	.08565	.09251
<b>Lipscomb County Special Road</b>						

Tax Year 2016	.11836	.0000	.16023	.16023	.17305
Tax Year 2017	.133220	.133220	.123350	.123350	.133220
Tax Year 2018	.135290	.135290	.1330598	.13529	.14370459
Tax Year 2019	.140260	.140260	.13864	.13864	.14973

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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