

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

BORDEN COUNTY

Taxing Entity: Borden County	Tax Year 2021	Tax Year 2020	Tax Year 2019	Tax Year 2018	Tax Year 2017
Adopted Tax Rate	0.74250	0.74000	0.65000	0.75875	0.77000
Maintenance & Operations Rate	0.73000	0.73000	0.60000	0.71875	0.73000
Interest & Sinking Rate	0.01250	0.01000	0.05000	0.04000	0.04000
No New Revenue Tax Rate	0.97913	0.72211	0.45000	0.70000	0.63208
No New Revenue Maintenance & Operations Rate	0.73000	0.73000	0.45000	0.79000	0.61977
Voter Approval Tax Rate	1.02869	0.74738	0.54000	0.85000	0.75941

Taxing Entity: Borden County ISD	Tax Year 2021	Tax Year 2020	Tax Year 2019	Tax Year 2018	Tax Year 2017
Adopted Tax Rate	1.25000	1.25000	1.25000	1.32000	1.32000
Maintenance & Operations Rate	0.96340	0.96640	0.97000	1.04000	1.04000
Interest & Sinking Rate	0.28660	0.28360	0.28000	0.28000	0.28000
No New Revenue Tax Rate		1.21900	1.11573	1.25561	2.45328
No New Revenue Maintenance & Operations Rate		0.96920	0.93000	1.00040	2.17223
Voter Approval Tax Rate		1.25000	1.25000	1.04000	1.04000

The County is providing this table of property tax information as a service to the residents of the county. Each individual 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 **Interest & Sinking 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 **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. In the case of a taxing unit other than a school district the voters by petition may require that a Voter Approval election be held if the unit adopts a tax rate in excess of the unit's Voter Approval 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 Voter Approval tax rate.