

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

SHELBY COUNTY

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Revenue Tax Rate	No New Revenue Maintenance & Operations Rate	Voter Approval Tax Rate
EXCELSIOR ISD						
Tax Year 2025	.7575	.7575		.7632		.7575
Tax Year 2024	.7575	.7575		.8905		.7575
Tax Year 2023	.7575	.7575		.8017		.7575
Tax Year 2022	1.0324	1.0324		1.0131		1.0324
Tax Year 2021	1.0517	1.0517		1.1257		1.0517
CENTER CITY TEXAS						
Tax Year 2025	.590885	.38829	.202595	.575584	.369066	.590885
Tax Year 2024	.60762	.39161	.21601	.580183	.367402	.607622
Tax Year 2023	.5891	.37515	.21395	.556364	.367284	.589103
Tax Year 2022	.60264	.400073	.202567	.57198	.375408	.602987
Tax Year 2021	.619233	.40815	.211083	.619345	.544135	.620626
CENTER ISD						
Tax Year 2025	1.045	.7575	.2875	1.0216		1.045
Tax Year 2024	1.045	.7575	.2875	1.0696		1.045
Tax Year 2023	1.045	.7575	.2875	1.1398		1.045
Tax Year 2022	1.2304	.9429	.2875	1.1257		1.2304
Tax Year 2021	1.3277	1.0402	.2875	1.3086		1.3277
JOAQUIN CITY TEXAS						
Tax Year 2025	.3183	.3183		.2973	.2973	.3183
Tax Year 2024	.3031	.3031		.2821	.2829	.3031
Tax Year 2023	.2912	.2912		.2662	.2687	.3033
Tax Year 2022	.3065	.3065		.3065	.3079	.3317
Tax Year 2021	.3468	.3468		.3328	.3351	.3468
JOAQUIN ISD						
Tax Year 2025	1.0386	.7575	.2811	1.0137		1.0386
Tax Year 2024	1.055	.7575	.2975	1.1655		1.055
Tax Year 2023	1.0488	.7575	.2913	1.0819		1.0488
Tax Year 2022	1.3161	.9429	.3732	1.1762		1.3161
Tax Year 2021	1.5185	1.0517	.4468	1.5256		1.5185
TENAHA CITY TEXAS						
Tax Year 2025	.1953	.1953		.1823	.1823	.1953
Tax Year 2024	.2008	.2008		.1866	.1869	.2008
Tax Year 2023	.1977	.1977		.1796	.1820	.2067
Tax Year 2022	.2055	.2055		.2055	.2073	.2239
Tax Year 2021	.2180	.2180		.2090	.2107	.2180
TIMPSON CITY TEXAS						
Tax Year 2025	.3587	.3587		.3321	.3321	.3587
Tax Year 2024	.3622	.3622		.3340	.3381	.3622
Tax Year 2023	.3635	.3635		.3374	.3381	.378
Tax Year 2022	.3643	.3643		.3643	.3660	.3924
Tax Year 2021	.3887	.3887		.3746	.3756	.3887

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TIMPSON ISD						
Tax Year 2025	.9527	.7248	.2279	.9217		.9527
Tax Year 2024	1.0054	.7590	.2464	.9327		1.0054
Tax Year 2023	1.0087	.7988	.2099	1.1413		1.0087
Tax Year 2022	1.2604	1.0298	.2306	1.1259		1.2604
Tax Year 2021	1.2594	1.030	.2294	1.2432		1.2594
SHELBY COUNTY						
Tax Year 2025	.6513	.6513		.628802	.629351	.67917
Tax Year 2024	.6832	.6832		.663022	.672129	.725114
Tax Year 2023	.5965	.5965		.590161	.592093	.659302
Tax Year 2022	.6948	.6948		.646783	.649857	.741286
Tax Year 2021	.7227	.7227		.708035	.712355	.737286
SHELBYVILLE ISD						
Tax Year 2025	.6683	.6683		.6164		.6683
Tax Year 2024	.7186	.7196		1.0884		.7186
Tax Year 2023	.7186	.7186		.7719		.7186
Tax Year 2022	.9579	.9040	.0539	.8879		.9579
Tax Year 2021	1.0774	1.0128	.0646	1.17914		1.0774
TENAHA ISD						
Tax Year 2025	.83281	.69480	.13801	.82651		.83281
Tax Year 2024	.90093	.7376	.16333	.83219		.90093
Tax Year 2023	.9274	.8446	.1128	.84338		.9274
Tax Year 2022	1.09221	.9441	.14811	1.09591		1.09221
Tax Year 2021	1.1094	.9634	.1460	1.1094		1.1094
SAN AUGUSTINE ISD						
Tax Year 2025	1.1289	.6289	.50			
Tax Year 2024	1.1792	.7692	.41			
Tax Year 2023	1.1792	.6792	.5			
Tax Year 2022	1.27	.8646	.4054			
Tax Year 2021	1.27	.97	.3			

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 **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 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.