

# 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
<b>EXCELSIOR ISD</b>						
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
Tax Year 2020	1.0547	1.0547		1.2988		1.0547
Tax Year 2019	1.0683	1.0683		1.1755		1.0683
<b>CENTER CITY TEXAS</b>						
Tax Year 2023	.5891	.37515	.21395	.556364		.589103
Tax Year 2022	.60264	.400073	.202567	.57198	.375408	.602987
Tax Year 2021	.619233	.40815	.211083	.619345	.544135	.620626
Tax Year 2020	.619233	.384509	.234724	.6178		.6103
Tax Year 2019	.6100	.353166	.256834	.5782		.6302
<b>CENTER ISD</b>						
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
Tax Year 2020	1.3572	1.0547	.3025	1.3165		1.3572
Tax Year 2019	1.3121	1.0683	.2438	1.3913		1.3121
<b>JOAQUIN CITY TEXAS</b>						
Tax Year 2023	.2912	.2912		.2662		.3033
Tax Year 2022	.3065	.3065		.3065	.3079	.3317
Tax Year 2021	.3468	.3468		.3328	.3351	.3468
Tax Year 2020	.3318	.3318		.3318		.3449
Tax Year 2019	.3362	.3362		.3113		.3362
<b>JOAQUIN ISD</b>						
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
Tax Year 2020	1.5294	1.0547	.4747	1.7488		1.5294
Tax Year 2019	1.5417	1.0683	.4734	1.5203		1.5417
<b>TENAHA CITY TEXAS</b>						
Tax Year 2023	.1977	.1977		.1796		.2067
Tax Year 2022	.2055	.2055		.2055	.2073	.2239
Tax Year 2021	.2180	.2180		.2090	.2107	.2180
Tax Year 2020	.2163	.2163		.2163		.2257
Tax Year 2019	.2250	.2250		.2084		.2250
<b>TIMPSON CITY TEXAS</b>						
Tax Year 2023	.3635	.3635		.3374		.378
Tax Year 2022	.3643	.3643		.3643	.3660	.3924
Tax Year 2021	.3887	.3887		.3746	.3756	.3887
Tax Year 2020	.3830	.3830		.3659		.3966
Tax Year 2019	.3600	.3600		.3435		.3709



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.