

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of Andrews

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Andrews County						
Tax Year 2013	0.3160	0.3160	0	0.2927	0.2927	0.3161
Tax Year 2014	0.2936	0.2936	0	0.2720	0.2720	0.2937
Tax Year 2015	0.4355	0.4355	0	0.4299	0.4299	0.4642
Tax Year 2016	0.4805	0.4805	0	0.6187	0.6187	0.6681
Tax Year 2017	0.4384	0.4384	0	0.4061	0.4061	0.4385
Andrews Co R&B						
Tax Year 2013	0.0518	0.0518	0	0.0484	0.0484	0.0521
Tax Year 2014	0.0477	0.0477	0	0.0445	0.0445	0.0479
Tax Year 2015	0.0750	0.0750	0	0.0699	0.0699	0.0754
Tax Year 2016	0.0850	0.0850	0	0.1063	0.1063	0.1147
Tax Year 2017	0.0773	0.0773	0	0.0718	0.0718	0.0775
Andrews Co Hospital District						
Tax Year 2013	0.32109	0.22109	0.10	0.30481	0.20481	0.32119
Tax Year 2014	0.29612	0.19612	0.10	0.28953	0.18953	0.30469
Tax Year 2015	0.38650	0.28650	0.10	0.38650	0.28650	0.40942
Tax Year 2016	0.54172	0.43037	0.11135	0.54286	0.43152	0.54912
Tax Year 2017	0.49911	0.40603	0.09308	0.462256	0.376511	0.499706
Andrews ISD						
Tax Year 2013	1.17	1.06	0.11	1.08870	1.08870	1.16844
Tax Year 2014	1.17	1.06	0.11	1.00050	1.06	1.17
Tax Year 2015	1.17	1.06	0.11	1.70218	1.06	1.17
Tax Year 2016	1.20	1.06	0.14	1.32	1.13	1.25
Tax Year 2017	1.20	1.06	0.14	1.15514	1.09810	1.22179
City of Andrews						
Tax Year 2013	0.189	0.189	0	0.16997	0.16997	0.19948
Tax Year 2014	0.189	0.189	0	0.17692	0.17692	0.19566
Tax Year 2015	0.189	0.189	0	0.18357	0.18357	0.21062
Tax Year 2016	0.189	0.189	0	0.18800	0.18800	0.21200
Tax Year 2017	0.189	0.189	0	0.183637	0.183637	0.207143

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.