

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of  
CHILDRESS

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>Childress CITY TEXAS</b>						
Tax Year 2019	0.833488	0.412536	0.420952	0.903953	0.381979	0.833489
Tax Year 2018	0.934677	0.394779	0.539898	0.871789	0.365537	0.792438
Tax Year 2017	0.839231	0.351806	0.487425	0.654269	0.325747	0.839231
Tax Year 2016	0.678317	0.335189	0.343128	0.528520	0.449062	0.828114
Tax Year 2015	.571740	.485847	.085893	0.489399	0.415876	0.810111
<b>Childress County</b>						
Tax Year 2019	0.590000	0.429094	0.160906	0.579877	0.440288	0.642626
Tax Year 2018	0.590000	0.417963	0.172037	0.599771	0.419691	0.631731
Tax Year 2017	0.590000	0.412269	0.177731	0.579023	0.407381	0.623522
Tax Year 2016	0.590000	0.414073	0.175927	0.573181	0.399266	0.610815
Tax Year 2015	0.590000	0.410600	0.179400	0.550449	0.373856	0.590400
<b>Childress ISD</b>						
<b>Childress Regional Medical Center</b>						
Tax Year 2019	0.220000	0.220000	0.000000	0.213025	0.591767	0.639108
Tax Year 2018	0.218318	0.218318	0.000000	0.202147	0.202147	0.218318
Tax Year 2017	0.200000	0.200000	0.000000	0.195666	0.231131	0.249621
Tax Year 2016	0.200000	0.200000	0.000000	0.141919	0.258635	0.279325
Tax Year 2015	0.132586	0.132586	0.000000	0.115670	0.364744	0.393923
<b>Clarendon Jr College</b>						
Please See Attached INFORMATION						

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.