

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of **POLK**

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Revenue Tax Rate	No New Revenue Maintenance & Operations Rate	Voter Approval Rate
<b>Big Sandy ISD</b>						
Tax Year 2023	.9882	.7673	.2209	1.040769	.7153	<b>.9969</b>
Tax Year 2022	1.0952	.9545	.1407	1.1558	1.0408	<b>1.184</b>
Tax Year 2021	1.2153	1.0517	.1636	1.0517	1.06476	<b>1.2163</b>
Tax Year 2020	1.2083	1.0547	.1536	1.0864		<b>1.2400</b>
Tax Year 2019	1.2045	1.0683	.1362	1.0683		<b>1.2045</b>
<b>City of Corrigan</b>						
Tax Year 2023	.5130	.3888	.1242	.4737	.396172	<b>.513046</b>
Tax Year 2022	.50	.3885	.1115	.4497	.4513	<b>.5785</b>
Tax Year 2021	.4764	.3581	.1183	.4387	.3238	<b>.4764</b>
Tax Year 2020	.4200	.3096	.1104	.4166		<b>.4200</b>
Tax Year 2019	.4277	.2903	.1413	.3424		<b>.3730</b>
<b>Corrigan-Camden ISD</b>						
Tax Year 2023	.9363	.6731	.2632	.866911	.65122	<b>.936300</b>
Tax Year 2022	1.0765	.8965	.1800	1.039983	.899433	<b>1.0765</b>
Tax Year 2021	1.0768	.9368	.1636	1.0508	.9073	<b>1.0768</b>
Tax Year 2020	1.1000	.9600	.1400	1.070		<b>1.1000</b>
Tax Year 2019	1.1100	.9700	.1400	1.0400		<b>1.1143</b>
<b>City of Goodrich</b>						
Tax Year 2023	.3309	.1555	.1754	.330924	.12224	<b>.793853</b>
Tax Year 2022	.3806	.1406	.2400	.3806	.1806	<b>.7445</b>
Tax Year 2021	.4182	.1982	.2200	.4182	.2524	<b>.4565</b>
Tax Year 2020	.4281	.2581	.1700	.2829		<b>.5636</b>
Tax Year 2019	.4329	.2903	.1374	.1610		<b>.4329</b>
<b>Goodrich ISD</b>						
Tax Year 2023	.83899	.75750	.08149	.90781	.72768	<b>.83899</b>
Tax Year 2022	1.0315	.9429	.0886	.964236	1.00595	<b>1.031517</b>
Tax Year 2021	1.0656	.9603	.1053	.919057	.94706	<b>1.06536</b>
Tax Year 2020	1.1575	1.0221	.1354	1.02210		<b>1.15750</b>
Tax Year 2019	1.2053	1.0683	.1370	1.0683		<b>1.2053</b>
<b>Leggett ISD</b>						
Tax Year 2023	.8872	.6692	.218	1.0374	.68205	<b>.888</b>
Tax Year 2022	1.0843	.8546	.2297	1.070380	.854600	<b>1.084360</b>
Tax Year 2021	1.2377	.9504	.2873	1.2484	.9907	<b>1.23770</b>
Tax Year 2020	1.26337	.9664	.29697	1.26090		<b>1.25920</b>
Tax Year 2019	1.1774	.9700	.2074	1.0400		<b>1.17743</b>
<b>Livingston ISD</b>						
Tax Year 2023	.91864	.7575	.16114	.968446	.619200	<b>.9186</b>
Tax Year 2022	1.132	.9420	.1900	.968466	.97621	<b>1.015170</b>
Tax Year 2021	1.2369	.9819	.2550	1.2000	1.2388	<b>1.2369</b>
Tax Year 2020	1.3097	1.0547	.2550	1.3300		<b>1.32470</b>
Tax Year 2019	<b>1.3233</b>	<b>1.0683</b>	<b>.2550</b>	<b>1.0684</b>		<b>1.4961</b>

Memorial Point Utility District						
Tax Year 2023	.8900	.8900				.899904
Tax Year 2022	.8900	.8900	.0000		0	.899172
Tax Year 2021	.9000	.9000	.0000			.9257
Tax Year 2020	.9000	.9000	.0000			.9095
Tax Year 2019	.9000	.9000	.0000			.9058
City of Onalaska						
Tax Year 2023	.2140	.2140		.197553	.200508	.214224
Tax Year 2022	.2426	.2426	0			.2426
Tax Year 2021	NO LEVY					
Tax Year 2020	NO LEVY					
Tax Year 2019	NO LEVY					
Onalaska ISD						
Tax Year 2023	.85845	.6792	.1753	.8913	.76169	.8545
Tax Year 2022	1.0399	.8646	.1753	1.0015	.8262	1.0399
Tax Year 2021	1.0839	.9086	.1753	1.07260	1.0476	1.0839
Tax Year 2020	1.1653	.9764	.1889	.9764		1.168
Tax Year 2019	1.1789	.9900	.1889	.9900		1.1873
Polk County						
Tax Year 2023	.5830	.514849	.068151	.459750	.461777	.583485
Tax Year 2022	.61	.380679	.085221	.572800	.496800	.6136
Tax Year 2021	.6376	.550034	.08757	.6088	.5131	.6376
Tax Year 2020	.6461	.547291	.098809	.6539		.6737
Tax Year 2019	.6461	.54454	.10156	.6105		.7729
Polk County Freshwater District						
Tax Year 2023	.3035	.3035				.303546
Tax Year 2022	.3227	.3227	.0000			.322758
Tax Year 2021	.3325	.3325	.0000			.3325
Tax Year 2020	.3350	.3350	.0000			.4120
Tax Year 2019	.3350	.3350	.0000			.3470

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.<sup>1</sup>