

### Truth in Taxation Summary

	Roberts County		City of Miami	ESD #1	Panhandle Groundwater District*	Miami ISD*	
	General Fund	FMLR				M&O	I&S
<b>2020</b>							
Adopted Rate	0.530000	0.200000	0.829653	0.037083	0.010200	0.976400	0.460000
No New Revenue Rate	0.74961	0.282912	0.820628	0.051588			
Voter Approval Rate	0.809578	0.305546	0.849349	0.055715			
<b>2019</b>							
Adopted Rate	0.530000	0.200000	0.829653	0.037083	0.009600	0.99	0.46
Effective Rate	0.531924	0.208153	0.829653	0.042398		0.9642	0.46025
Rollback Rate	0.574477	0.224805	0.896025	0.045789		0.99	0.46
<b>2018</b>							
Adopted Rate	0.480000	0.190000	0.81037	0.037083	0.009055	1.06	0.41
Effective Rate	0.44945	0.178064	0.774401	0.037083		1.53	0.40
Rollback Rate	0.485406	0.192309	0.836353	0.040049		1.04	0.41
<b>2017</b>							
Adopted Rate	0.480000	0.190000	0.79037	0.037430	0.009005	1.04	0.40
Effective Rate	0.468134	0.183381	0.74537	0.038171		1.67	0.43
Rollback Rate	0.505584	0.198051	0.804999	0.041224		1.04	0.43
<b>2016</b>							
Adopted Rate	0.472990	0.185110	0.74536	0.037430	0.009020	1.04	0.44
Effective Rate	0.724084	0.265498	0.74536	0.037435			
Rollback Rate	0.782010	0.286737	0.804988	0.040429			

\* not calculated by Roberts County Tax Assessor-Collector

**No-new-revenue Tax Rate**

A calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before on property taxed in both years. If the property values rise, the no-new-revenue tax rate will go down and vice versa.

**Voter-approval Tax Rate**

A calculated maximum rate allowed by law without voter approval.

**De minimus Tax Rate**

A tax rate that is equal to the total of the no-new-revenue's M&O rate, plus a rate when applied to the taxing unit's current total value will create a levy of \$500,000, plus the current debt rate. This tax rate is not utilized by all taxing units.

Required statement per Tax Code 26.16(d)

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.

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 from property that is taxable in both the current tax year and 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. An election will automatically be held if a taxing unit wishes to adopt a tax rate in excess of the taxing unit's voter-approval tax rate.