

Truth in Taxation Summary

Taxing Unit	2017	2016	2015	2014	2013
Loving County					
Adopted Tax Rate	0.619500	0.894400	0.990400	0.920900	1.050800
Maintenance & Operations Rate (M&O)	0.417900	0.732800	0.655200	0.576100	0.680500
Special Road & Bridge	0.029700	0.042900	0.038200	0.032300	0.036900
Debt Rate (I&S)	0.171900	0.118700	0.297000	0.312500	0.333400
Effective Tax Rate	0.619500	1.031400	1.091400	0.920900	0.717400
Effective M&O Rate	0.589800	0.991600	0.841400	0.576100	0.717400
Rollback Tax Rate	0.752700	0.899300	0.990400	0.991500	1.108100
Loving County Water Improvement District #1					
Adopted Tax Rate	0.490000	0.490000	0.490000	0.470000	0.400000
Maintenance & Operations Rate (M&O)	0.490000	0.490000	0.490000	0.470000	0.400000
Debt Rate (I&S)	0.000000	0.000000	0.000000	0.000000	0.000000
Effective Tax Rate	0.490000	0.490000	0.464000	0.470000	0.370000
Effective M&O Rate	0.490000	0.490000	0.464000	0.470000	0.370000
Rollback Tax Rate	0.630000	0.520000	0.600000	0.490000	0.400000
Wink-Loving ISD					
Adopted Tax Rate	1.320000	1.320000	1.320000	1.320000	1.320000
Maintenance & Operations Rate (M&O)	1.040000	1.040000	1.040000	1.040000	1.040000
Debt Rate (I&S)	0.280000	0.280000	0.280000	0.280000	0.280000
Effective Tax Rate	1.154080	1.234790	1.351960	1.030120	1.044410
Effective M&O Rate	1.030700	1.042010	1.151090	1.030120	1.044410
Rollback Tax Rate	1.320000	1.320000	1.320000	1.320000	1.370000

"The Loving County Appraisal District 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 Loving CAD.

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 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.