

TRUTH IN TAXATION SUMMARY
Texas Property Tax code Section 26.16
2024
County of Houston

Taxing Entity	Adopted Tax Rate	Adopted M&O Rate	Debt Rate	No-New Revenue Rate	Voter Approval M&O Rate	Voter- Approval Rate	De minimis Rate
Crockett, City of							
Tax Year 2024	0.65370	0.50190	0.13430	0.63060	0.51940	0.65370	0.76300
Tax Year 2023	0.681300	0.538300	0.142500	0.611100	0.551100	0.693600	0.813000
Tax Year 2022	0.681300	0.592200	0.089100	0.521200	0.452800	0.541900	0.681300
Tax Year 2021	0.564000	0.471647	0.092353	0.555051	0.471647	0.564000	0.714559
Tax Year 2020	0.582529	0.477512	0.105017	0.569399	0.461365	0.582529	N/A
Crockett ISD							
Tax Year 2024	0.880800	0.666900	0.021390	0.754400	0.666900	0.880800	N/A
Tax Year 2023	0.879200	0.669200	0.210000	0.716300	0.669200	0.879700	N/A
Tax Year 2022	1.071100	0.871100	0.200000	0.951900	0.871100	1.071000	N/A
Tax Year 2021	1.138700	0.938700	0.239394	1.129697	0.938700	1.178094	N/A
Tax Year 2020	1.161700	0.961700	0.200000	0.946350	0.000000	0.000000	N/A
Elkhart ISD							
Tax Year 2024	0.991100	0.755200	0.235900	0.907700	0.755200	0.991000	N/A
Tax Year 2023	0.993400	0.757500	0.235900	1.050400	0.757500	1.005200	N/A
Tax Year 2022	1.193000	0.957100	0.235900	1.140400	0.957100	1.237000	N/A
Tax Year 2021	1.244300	1.008400	0.235900	1.194800	1.008400	1.290700	N/A
Tax Year 2020	1.244300	1.054300	0.190000	1.224100	1.054300	1.317600	N/A
ESD #1							
Tax Year 2024	0.033685	0.033685	0.000000	0.033685	0.035049	0.035049	0.107017
Tax Year 2023	0.036428	0.036428	0.000000	0.036428	0.037754	0.037754	0.116697
Tax Year 2022	0.040200	0.040200	0.000000	0.034389	0.037155	0.037155	0.123988
Tax Year 2021	0.040200	0.040200	0.000000	0.040200	0.041730	0.041730	0.146010
Tax Year 2020	0.044988	0.044988	0.000000	0.041040	0.042500	0.042500	0.160200

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ESD #2							
Tax Year 2024	0.063737	0.056107	0.007630	0.062217	0.056107	0.063737	0.093982
Tax Year 2023	0.068367	0.059512	0.008855	0.061586	0.052565	0.061420	0.095588
Tax Year 2022	0.068367	0.056134	0.012233	0.063357	0.054144	0.068367	0.104912
Tax Year 2021	0.073820	0.060910	0.012910	0.073820	0.062890	0.075810	0.121310
Tax Year 2020	0.073830	0.060670	0.013160	0.069710	0.060670	0.073837	0.120216
Grapeland, City of							
Tax Year 2024	0.344900	0.344900	0.000000	0.332900	0.345800	0.864300	0.811600
Tax Year 2023	0.344900	0.344900	0.000000	0.344900	0.356900	0.930800	0.844000
Tax Year 2022	0.448100	0.448100	0.539400	0.448100	0.464700	1.004100	1.527700
Tax Year 2021	0.472682	0.472682	0.000000	0.472682	0.490628	0.490628	1.049149
Tax Year 2020	0.462475	0.462475	0.000000	0.445997	0.446836	0.462475	N/A
Grapeland H D							
Tax Year 2024	0.009731	0.009731	0.000000	0.009001	0.011320	0.113200	0.000000
Tax Year 2023	0.009731	0.009731	0.000000	0.008820	0.009892	0.009892	0.000000
Tax Year 2022	0.009731	0.009731	0.000000	0.009002	0.009731	0.009731	0.000000
Tax Year 2021	0.010540	0.010540	0.000000	0.009410	0.010190	0.010190	0.116370
Tax Year 2020	0.010540	0.010540	0.000000	0.009620	0.014050	0.014050	0.133660
Grapeland ISD							
Tax Year 2024	0.922500	0.666900	0.255600	0.862400	0.666900	0.922500	N/A
Tax Year 2023	0.924200	0.669200	0.255000	0.849800	0.669200	0.924800	N/A
Tax Year 2022	1.009600	0.854600	0.155500	0.856700	0.854600	1.010100	N/A
Tax Year 2021	1.057000	0.872000	0.187592	0.984928	0.872000	1.059592	N/A
Tax Year 2020	1.114300	0.902900	0.211400	1.027620	1.027620	0.902900	N/A
Groveton ISD							
Tax Year 2024	0.666900	0.666900	0.000000	0.625500	0.666900	0.666900	N/A
Tax Year 2023	0.675900	0.675900	0.000000	0.691100		0.675900	N/A
Tax Year 2022	0.865600	0.865600	0.000000	0.844500	0.865600	0.865600	N/A
Tax Year 2021	0.904100	0.904100	0.000000	0.883400	0.883400	0.904100	N/A
Tax Year 2020	0.966400	0.966400	0.000000				

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Houston County							
Tax Year 2024	0.423000	0.375398	0.047602	0.408020	0.434311	0.423960	0.428940
Tax Year 2023	0.448000	0.394448	0.053552	0.423862	0.395389	0.448941	0.453335
Tax Year 2022	0.474700	0.420168	0.054532	0.454022	0.420211	0.474743	0.475494
Tax Year 2021	0.530000	0.459910	0.070090	0.517085	0.467327	0.537420	0.549257
Tax Year 2020	0.532000	0.457340	0.074660	0.513130	0.438470	0.532580	0.636870
Houston Co H D							
Tax Year 2024	0.110000	0.110000	0.000000	0.091173	0.133601	0.133601	0.000000
Tax Year 2023	0.100000	0.100000	0.000000	0.117059	0.149236	0.149236	0.000000
Tax Year 2022	0.130000	0.130000	0.000000	0.111976	0.116106	0.158897	0.177504
Tax Year 2021	0.130000	0.130000	0.000000	0.140520	0.151980	0.151980	0.179460
Tax Year 2020	0.143150	0.143150	0.000000	0.143150	0.169160	0.169160	0.196390
Kennard, City of							
Tax Year 2024	0.124000	0.124000	-0.260700	0.124000	0.071100	0.037100	2.779900
Tax Year 2023	0.140200	0.077700	0.062500	0.214000	0.031000	0.077700	3.462200
Tax Year 2022	0.235200	0.033000	0.202200	0.216700	0.081700	0.283900	4.176600
Tax Year 2021	0.235218	0.085835	0.150574	0.248629	0.084644	0.235218	4.475321
Tax Year 2020	0.261010	0.085835	0.175175	0.261031	0.096814	0.259040	4.800139
Kennard ISD							
Tax Year 2024	0.666900	0.666900	0.000000	0.585400	0.666900	0.666900	N/A
Tax Year 2023	0.669200	0.669200	0.000000	0.607800	0.669200	0.669200	N/A
Tax Year 2022	0.872000	0.872000	0.000000	0.759900	0.854600	0.854600	N/A
Tax Year 2021	0.872000	0.872000	0.000000	0.876926	0.872000	0.872000	N/A
Tax Year 2020	0.896000	0.896000	0.000000	0.749591	0.749591	0.896000	N/A
Latexo ISD							
Tax Year 2024	0.826200	0.666900	0.159300	0.755900	0.666900	0.826200	N/A
Tax Year 2023	0.828200	0.669200	0.159000	0.932100	0.669200	0.828600	N/A
Tax Year 2022	1.020800	0.861800	0.159300	0.910100	0.861800	1.021100	N/A
Tax Year 2021	1.122400	0.933400	0.159000	1.108381	0.963400	1.122400	N/A
Tax Year 2020	1.125400	0.966400	0.159000	1.017757	0.966400	1.108406	N/A

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Lovelady, City of							
Tax Year 2024	0.347800	0.347800	0.000000	0.336100	0.347800	0.347800	1.742300
Tax Year 2023	0.365200	0.365200	0.000000	0.352600	0.365200	0.365200	0.507700
Tax Year 2022	0.393100	0.393100	0.000000	0.379900	0.393100	0.393100	2.104700
Tax Year 2021	0.407105	0.407105	0.000000	0.393339	0.407105	0.407105	2.252812
Tax Year 2020	0.409378	0.409378	0.000000	0.395495	0.395495	0.409378	N/A
Lovelady ISD							
Tax Year 2024	0.826800	0.696900	0.159900	0.735700	0.666900	0.826800	N/A
Tax Year 2023	0.828200	0.669200	0.159000	0.935000	0.669200	0.828200	N/A
Tax Year 2022	1.013600	0.854600	0.159000	0.836800	0.854600	1.013600	N/A
Tax Year 2021	1.122400	0.963400	0.161681	1.173746	0.963400	1.125081	N/A
Tax Year 2020	1.125400	0.966400	0.159000	1.078597	0.596791	1.125400	N/A

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 (M&O) Rate** is the component of the adopted tax rate of a taxing unit that will impose the 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 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.

The **Voter-Approval Tax Rate** is the calculated maximum rate allowed without voter approval.

The **De minimis Tax Rate** is 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.