

Tax Rate Information

2023 Tax Rates – Delta County Appraisal District			
Taxing Entity	M & O	I & S	Total Tax Rate
Chisum ISD	0.738	0.42	1.1580
Commerce ISD	0.7575	0.5	1.2575
Cooper City	0.663692	0.02437	0.688062
Cooper ISD	0.7575	0.16	0.9175
Delta County	0.430338	0	0.430338
Delta County ESD	0.0455	0	0.0455
Delta County MUD	0.9746	0	0.9746
Delta Co Road & Bridge	0.092257	0	0.092257
Fannindel ISD	0.7575	0.08	0.8375
Pecan Gap City	0.082799	0	0.082799

2022 Tax Rates – Delta County Appraisal District			
Taxing Entity	M & O	I & S	Total Tax Rate
Chisum ISD	0.9328	0.18	1.1128
Commerce ISD	0.9429	0.5	1.4429
Cooper City	0.696214	0.027702	0.723916
Cooper ISD	0.9429	0.16	1.1029
Delta County	0.498199	0	0.498199
Delta County ESD	0.055	0	0.055
Delta County MUD	0.112043	0	0.112043
Delta Co Road & Bridge	0.106542	0	0.106542
Fannindel ISD	0.9429	0.08	1.0229
Pecan Gap City	0	0.95407	0.95407
2021 Tax Rates – Delta County Appraisal District			
Taxing Entity	M & O	I & S	Total Tax Rate
Chisum ISD	0.9634	0.18	1.1434
Commerce ISD	0.9603	0.3489	1.3092
Cooper City	0.831464	0.033781	0.865245
Cooper ISD	0.9603	0.2	1.1603
Delta County	0.5268	0	0.5268
Delta County ESD	0.061409	0	0.061409

Delta County MUD	0.125531	0	0.125531
Delta Co Road & Bridge	0.129151	0	0.129151
Fannindel ISD	1.0418	0.08	1.1218
Pecan Gap City	0.107326	0	0.10736

2020 Tax Rates – Delta County Appraisal District

Taxing Entity	M & O	I & S	Total Tax Rate
Chisum ISD	0.9664	0.18	1.1464
Commerce ISD	1.0109	0.3489	1.3598
Cooper City	0.834418	0.036872	0.87129
Cooper ISD	1.0261	0.21	1.2361
Delta County	0.558455	0	0.558455
Delta County ESD	0.067936	0	0.067936
Delta County MUD	0.130158	0	0.130158
Delta Co Road & Bridge	0.144248	0	0.144248
Fannindel ISD	1.0481	0.08	1.1281
Pecan Gap City	0.116944	0	0.116944

2019 Tax Rates – Delta County Appraisal District			
Taxing Entity	M & O	I & S	Total Tax Rate
Chisum ISD	0.97	0.18	1.15
Commerce ISD	1.06835	0.37493	1.44328
Cooper City	0.877116	0.040494	0.91761
Cooper ISD	1.0684	0.21	1.2784
Delta County	0.570793	0	0.570793
Delta County ESD	0.07	0	0.07
Delta County MUD	0.131664	0	0.131664
Delta Co Road & Bridge	0.147575	0	0.147575
Fannindel ISD	1.0684	0.08	1.1484
Pecan Gap City	0.119891	0	0.119891

**“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 operations 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.”**

**PROPERTY TAX CODE SECTION 26.16