

Parmar County Appraisal District

305 3rd Street
P.O. Box 56
Bovina, TX 79009

Truth in Taxation Summary 2024



Our Mission,

The mission of Parmer County Appraisal District is to discover, list and appraise property as accurately, ethically and impartially as possible in order to estimate the market value of all property with the boundaries of the district for ad valorem tax purposes. The effective date of each appraisal is January 1st, unless the property owner has elected to have their business personal property appraised as of September 1st. The district must make sure each taxpayer is given the same consideration, information and assistance as the next. This will be done by administering the laws under the property tax system and operating under the standards of:

- *The Property Tax Assistance Division of the Texas State Comptroller's Office (PTAD)*
- *The International Association of Assessing Officers (IAAO)*
- *The Uniform Standards of Professional Appraisal Practice (USPAP)*

Truth in Taxation Summary
Texas Property Tax Code Section 26.16
County of Parmer

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	No New Tax Rate	NNR Maintenance & Operations Rate	Voter-Approval Tax Rate
<u>Parmer County</u>						
Tax Year 2024	0.2930	0.2930	0.0000	0.2795	0.2795	0.2930
Tax Year 2023	0.3091	0.3091	0.0000	0.3091	0.2987	0.3091
Tax Year 2022	0.4020	0.3792	0.0228	0.4717	0.4717	0.4908
Tax Year 2021	0.4234	0.3982	0.0252	0.4128	0.4019	0.4272
Tax Year 2020	0.4273	0.4019	0.0254	0.4273	0.4149	0.4434
Tax Year 2019	0.4397	0.4149	0.0248	0.4192	0.3922	0.4483
Tax Year 2018	0.4397	0.4114	0.0283	0.4397	0.4135	0.4465
Tax Year 2017	0.4628	0.4352	0.0276	0.4628	0.4307	0.4958
Tax Year 2016	0.4597	0.4307	0.0290	0.5366	0.4019	0.4630
Tax Year 2015	0.4336	0.0455	0.0281	0.5069	0.3759	0.4059
Tax Year 2014	0.4246	0.3926	0.0320	0.4046	0.3618	0.4018
Tax Year 2013	0.3934	0.3618	0.0316	0.3640	0.3351	0.3935
Tax Year 2012	0.3840	0.3535	0.0351	0.3376	0.3681	0.3887
Tax Year 2011	0.3840	0.3460	0.0380	0.3840	0.3492	0.4083
Tax Year 2010	0.3973	0.3548	0.0425	0.3973	0.3513	0.3864
Tax Year 2009	0.3901	0.3513	0.0388	0.3901	0.3495	0.4162
<u>Parmer FM Road</u>						
Tax Year 2024	0.0870	0.0870	0.0000	0.0831	0.0841	0.0870
Tax Year 2023	0.0899	0.0899	0.0000	0.0869	0.0864	0.0899
Tax Year 2022	0.1100	0.1100	0.0000	0.4717	0.4717	0.4908
Tax Year 2021	0.1100	0.1100	0.0000	0.1028	0.1064	0.1063
Tax Year 2020	0.1064	0.1064	0.0000	0.1064	0.1066	0.1103
Tax Year 2019	0.1095	0.1095	0.0000	0.1044	0.1044	0.1127
Tax Year 2018	0.1095	0.1095	0.0000	1.0950	0.1153	0.1182
Tax Year 2017	0.1153	0.1153	0.0000	0.1153	0.1146	0.1245
Tax Year 2016	0.1146	0.1146	0.0000	0.1069	0.1069	0.1154
Tax Year 2015	0.1080	0.1080	0.0000	0.1004	0.1004	0.1084
Tax Year 2014	0.1050	0.1050	0.0000	0.0998	0.0971	0.5415
Tax Year 2013	0.0971	0.0971	0.0000	0.0900	0.0900	0.0972
Tax Year 2012	0.0942	0.0942	0.0000	0.0893	0.0893	0.0964
Tax Year 2011	0.0942	0.0942	0.0000	0.0942	0.0942	0.1017
Tax Year 2010	0.0976	0.0972	0.0000	0.0976	0.0976	0.1054
Tax Year 2009	0.0958	0.0958	0.0000	0.0958	0.0958	0.1034
<u>Farwell ISD</u>						
Tax Year 2024	1.0464	0.7575	0.2805	0.0926	0.9264	1.0464
Tax Year 2023	1.0083	0.7575	0.2508	0.8725	0.8725	1.0083

Tax Year 2022	1.3808	1.0249	0.3559	1.3353	1.0249	1.3808
Tax Year 2021	1.4049	1.0249	0.3800	1.4049	1.0249	1.4049
Tax Year 2020	1.4507	1.0547	0.3960	1.4507	1.5367	1.4507
Tax Year 2019	1.4394	1.0684	0.3710	1.4394	1.0684	1.4394
Tax Year 2018	1.5620	1.1700	0.3920	1.5620	1.5620	1.5620
Tax Year 2017	1.1700	1.1700	0.0000	1.3200	1.3200	1.1700
Tax Year 2016	1.1700	1.0400	0.0000	1.2100	1.2100	1.1700
Tax Year 2015	1.1700	1.0400	0.0000	1.0400	1.0278	1.0400
Tax Year 2014	1.0400	1.0400	0.0000	1.5000	1.0800	1.0400
Tax Year 2013	1.0400	1.0400	0.0000	1.0318	1.0318	1.0400
Tax Year 2012	1.1007	1.0400	0.0607	1.0717	1.0717	1.1007
Tax Year 2011	1.0100	1.0400	0.0600	1.0485	1.0400	1.1000
Tax Year 2010	1.1268	1.0400	0.0868	1.1017	1.0400	1.1268
Tax Year 2009	1.0932	1.0400	0.0532	1.0400	1.0400	1.0932
High Plains Water Dist						
Tax Year 2024	0.0040	0.003984	0.0000	0.0398	0.003984	0.004750
Tax Year 2023	0.0042	0.0042	0.0000	0.004268	0.00426	0.007669
Tax Year 2022	0.0047	0.0047	0.0000	0.0047	0.0051	0.0060
Tax Year 2021	0.0052	0.0052	0.0000	0.0052	0.0052	0.0063
Tax Year 2020	0.0055	0.0055	0.0000	0.0055	0.0055	0.0055
Tax Year 2019	0.0063	0.0063	0.0000	0.0063	0.0063	0.0063
Tax Year 2018	0.0067	0.0067	0.0000	0.0067	0.0067	0.0067
Tax Year 2017	0.0069	0.0069	0.0000	0.0069	0.0069	0.0069
Tax Year 2016	0.0075	0.0075	0.0000	0.0079	0.0079	0.0086
Tax Year 2015	0.0080	0.0080	0.0000	0.0080	0.0086	0.0093
Tax Year 2014	0.0080	0.0080	0.0000	0.0080	0.0080	0.0080
Tax Year 2013	0.0081	0.0081	0.0000	0.0075		0.0081
Tax Year 2012	0.0075	0.0075	0.0000	0.0076		0.0082
Tax Year 2011	0.0078	0.0078	0.0000	0.0078		0.0084
Tax Year 2010	0.0079	0.0079	0.0000	0.0079		0.0085
Tax Year 2009	0.0079	0.0079	0.0000	0.0081		0.0088
City of Bovina						
Tax Year 2024	0.3518	0.3518	0.0000	0.3228	0.3228	0.3518
Tax Year 2023	0.3757	0.3757	0.0000	0.3493	0.0350	0.3757
Tax Year 2022	0.4787	0.4787	0.0000	0.4084	0.4792	0.4787
Tax Year 2021	0.4792	0.4792	0.0000	0.4792	0.4813	0.5175
Tax Year 2020	0.4848	0.4848	0.0000	0.4848	0.4215	0.5110
Tax Year 2019	0.4215	0.4215	0.0000	0.4215	0.4419	0.4814
Tax Year 2018	0.4419	0.4419	0.0000	0.4169	0.7502	0.4774
Tax Year 2017	0.4750	0.4750	0.0000	0.4700	0.4092	0.5396
Tax Year 2016	0.4092	0.4092	0.0000	0.4042	0.4042	0.4637
Tax Year 2015	0.4993	0.4993	0.0000	0.4993	0.4993	0.8657
Tax Year 2014	0.5722	0.5722	0.0000	0.5722	0.5675	1.0028
Tax Year 2013	0.5675	0.5675	0.0000	0.5675	0.8864	0.6402
Tax Year 2012	0.5984	0.5984	0.0000	0.5970	0.5970	0.6611
Tax Year 2011	0.5984	0.5984	0.0000	0.5891	0.5984	0.6515

Tax Year 2010	0.5984	0.5984	0.0000	0.5930	0.7696	0.8311
Tax Year 2009	0.5984	0.5984	0.0000	0.5984	0.7675	0.8259
<u>Bovina ISD</u>						
Tax Year 2024	1.1296	0.6692	0.4604	0.4868	0.4868	1.1447
Tax Year 2023	0.6692	0.6692	0.0000	0.5921	0.5921	0.6692
Tax Year 2022	0.9001	0.9001	0.0000	0.8316	0.9001	0.9001
Tax Year 2021	0.9634	0.9634	0.0000	0.9634	0.9366	0.9634
Tax Year 2020	0.9664	0.9664	0.0000	0.9664	0.9948	0.9664
Tax Year 2019	0.9700	0.9700	0.0000	0.9700	1.0400	0.9700
Tax Year 2018	1.0400	1.0400	0.0000	1.0400	1.5000	1.0400
Tax Year 2017	1.0400	1.0400	0.0000	1.0200	1.5000	1.0400
Tax Year 2016	1.0400	1.0400	0.0000	1.3335	1.5000	1.0400
Tax Year 2015	1.0400	1.0400	0.0000	1.0400	1.5000	1.0400
Tax Year 2014	1.0400	1.0400	0.0000	0.7001	1.5000	1.0400
Tax Year 2013	1.0400	1.0400	0.0000	1.0400	1.1660	1.0400
Tax Year 2012	1.0400	1.0400	0.0000	1.0400	1.0400	1.0400
Tax Year 2011	1.0400	1.0400	0.0000	1.0400	1.0400	1.0400
Tax Year 2010	1.0400	1.0166	0.0000	1.1671	1.0166	1.0400
Tax Year 2009	1.0400	1.0166	0.0000	0.0857	1.0566	1.0166
<u>Parmer County Hosp</u>						
Tax Year 2024	0.1647	0.6692	0.4604	0.1549	0.0847	0.1647
Tax Year 2023	0.1773	0.0969	0.0804	0.1579	0.1130	0.1773
Tax Year 2022	0.1942	0.1103	0.0839	0.2050	0.1201	0.1942
Tax Year 2021	0.2416	0.1201	0.1215	0.2333	0.1159	0.2785
Tax Year 2020	0.2416	0.1159	0.1257	0.2371	0.1120	0.2416
Tax Year 2019	0.2470	0.1164	0.1306	0.2395	0.1150	0.2474
Tax Year 2018	0.2545	0.1150	0.1395	0.2459	0.1066	0.2546
Tax Year 2017	0.2545	0.1099	0.1446	0.2487	0.1020	0.2548
Tax Year 2016	0.2485	0.1020	0.1465	0.2470	0.0930	0.2487
Tax Year 2015	0.2429	0.0930	0.1499	0.2429	0.0910	0.0982
Tax Year 2014	0.2460	0.0922	0.1538	0.2460	0.0940	0.2485
Tax Year 2013	0.2636	0.0940	0.1696	0.2636	0.2636	0.2679
Tax Year 2012	0.2716	0.0938	0.0000	0.0893	0.0893	0.0964
Tax Year 2011	0.2905	0.0899	0.2006	0.3013	0.3013	0.2905
Tax Year 2010	0.3096	0.0856	0.2240	0.3096	0.3096	0.3215
Tax Year 2009	0.2967	0.0865	0.2102	0.2967	0.2967	0.3767
<u>Muleshoe Area Hosp</u>						
Tax Year 2024	0.259651	0.259651	0.000000	0.240233	0.240233	0.259651
Tax Year 2023	0.2717	0.2762	0.0000	0.255649	0.329753	0.276189
Tax Year 2022	0.3298	0.3298	0.0000	0.0348	0.3646	0.3298
Tax Year 2021	0.3646	0.3646	0.0000	0.3375	0.3424	0.3646
Tax Year 2020	0.3424	0.3424	0.0000	0.3917	0.3171	0.3424
Tax Year 2019	0.4000	0.3233	0.0767	0.3233	0.4000	0.4000
Tax Year 2018	0.4000	0.3200	0.0800	0.4000	0.4000	0.4000
Tax Year 2017	0.4000	0.3205	0.0795	0.4000	0.3287	0.4364
Tax Year 2016	0.4000	0.3205	0.0795	0.3991	0.3205	0.4232
Tax Year 2015	0.4000	0.3191	0.0809	0.3778	0.3191	0.4018

Tax Year 2014	0.4000	0.3147	0.0853	0.4106	0.3245	0.4357
Tax Year 2013	0.4000	0.3161	0.0839	0.0407	0.3389	0.4499
Tax Year 2012	0.4000	0.3328	0.0672			
Tax Year 2011	0.4000	0.3332	0.0668			
Tax Year 2010	0.4000	0.3141	0.0894			
Tax Year 2009	0.4000	0.3082	0.0918			
<u>City of Farwell</u>						
Tax Year 2024	0.3910	0.3910	0.0000	0.3910	0.3910	0.4228
Tax Year 2023	0.4123	0.4123	0.0000	0.3900	0.3908	0.4123
Tax Year 2022	0.5197	0.5197	0.0000	0.4827	0.4954	0.5197
Tax Year 2021	0.4954	0.4954	0.0000	0.4680	0.4749	0.4954
Tax Year 2020	0.4749	0.4749	0.0000	0.4537	0.4786	0.4749
Tax Year 2019	0.4786	0.4786	0.0000	0.4786	0.4687	0.5390
Tax Year 2018	0.4687	0.4687	0.0000	0.4687	0.4718	0.5254
Tax Year 2017	0.4718	0.4718	0.0000	0.4718	0.4748	0.5287
Tax Year 2016	0.4748	0.4748	0.0000	0.4396	0.4748	0.4955
Tax Year 2015	0.4748	0.4748	0.0000	0.4747	0.5158	0.7808
Tax Year 2014	0.5158	0.5158	0.0000	0.5158	0.5198	0.8192
Tax Year 2013	0.5198	0.5196	0.0000	0.4904	0.4904	0.5504
Tax Year 2012	0.5980	0.5198	0.0000	0.5198	0.5198	0.5766
Tax Year 2011	0.5100	0.5100	0.0000	0.4681	0.5100	0.5223
Tax Year 2010	0.5100	0.5100	0.0000	0.4584	0.6852	0.7400
Tax Year 2009	0.4500	0.4500	0.0000	0.4230	0.6501	0.7021
<u>City of Friona</u>						
Tax Year 2024	0.5852	0.4489	0.1363	0.5352	0.3989	0.6068
Tax Year 2023	0.5900	0.4851	0.1049	0.4313	0.4331	0.5900
Tax Year 2022	0.4657	0.4657	0.0000	0.5807	0.4948	0.4657
Tax Year 2021	0.6626	0.4948	0.1678	0.6498	0.4936	0.6626
Tax Year 2020	0.6894	0.4936	0.1958	0.6982	0.4840	0.7149
Tax Year 2019	0.6894	0.4840	0.2054	0.6694	0.5233	0.7591
Tax Year 2018	0.7100	0.5233	0.1867	0.7020	0.7496	0.7461
Tax Year 2017	0.7100	0.5041	0.2059	0.6846	0.5098	0.7138
Tax Year 2016	0.7512	0.5098	0.2414	0.7362	0.5098	0.7862
Tax Year 2015	0.7512	0.5098	0.2414	0.7512	0.5098	0.8012
Tax Year 2014	0.7992	0.5438	0.2554	0.7942	0.5592	0.9404
Tax Year 2013	0.8250	0.5592	0.2658	0.8429	0.6696	0.8957
Tax Year 2012	0.7900	0.5402	0.2498	0.6930	0.6930	0.8220
Tax Year 2011	0.7900	0.5970	0.1930	0.7694	0.7694	0.8205
Tax Year 2010	0.7900	0.5897	0.2003	0.7508	0.6366	0.8878
Tax Year 2009	0.7900	0.5836	0.2064	0.7714	0.6587	0.9177
<u>Friona ISD</u>						
Tax Year 2024	1.0009	0.6669	0.3340	0.7590	0.4250	1.0009
Tax Year 2023	1.0032	0.6692	0.3340	0.5921	0.4660	0.6692
Tax Year 2022	1.1886	0.8546	0.3340	0.6978	0.8546	1.1886
Tax Year 2021	1.2527	0.9187	0.3340	1.2527	0.9187	1.2527
Tax Year 2020	1.2638	0.9298	0.3340	1.2638	1.2017	1.2638

Tax Year 2019	1.3040	0.9700	0.3340	1.3040	1.0280	1.3040
Tax Year 2018	1.0924	1.0400	0.0524	1.0924	1.0943	1.0924
Tax Year 2017	1.0880	1.0400	0.0480	1.0441	1.5000	1.0880
Tax Year 2016	1.0993	1.0200	0.0793	1.0770	1.5000	1.0993
Tax Year 2015	1.0627	0.9800	0.0827	1.0627	1.5000	1.0627
Tax Year 2014	1.0167	0.9400	0.0767	0.9876	1.5000	1.0167
Tax Year 2013	1.0170	0.9400	0.0770	1.1070	1.5000	1.0170
Tax Year 2012	1.0100	0.9200	0.0900	1.1029	0.8818	1.1029
Tax Year 2011	0.9200	0.9200	0.0000	0.9200	0.9538	0.9538
Tax Year 2010	0.9200	0.9200	0.0000	0.8866	0.9239	0.9239
Tax Year 2009	0.8500	0.8500	0.0000	0.8337	0.9003	0.9003
Farwell Hospital						
Tax Year 2024	0.0175	0.0175	0.0000	0.0175	0.0175	0.0189
Tax Year 2023	0.0195	0.0195	0.0000	0.0195	0.0285	0.0211
Tax Year 2022	0.0285	0.0285	0.0000	0.0263	0.0279	0.0285
Tax Year 2021	0.0279	0.0279	0.0000	0.0258	0.0269	0.0279
Tax Year 2020	0.0269	0.0269	0.0000	0.0269	0.0257	0.0279
Tax Year 2019	0.0257	0.0257	0.0000	0.0257	0.0258	0.0277
Tax Year 2018	0.0258	0.0258	0.0000	0.0258	0.0258	0.0278
Tax Year 2017	0.0277	0.0277	0.0000	0.0277	0.0273	0.0299
Tax Year 2016	0.0273	0.0273	0.0000	0.0273	0.0269	0.0294
Tax Year 2015	0.0269	0.0269	0.0000	0.0269	0.0296	0.0290
Tax Year 2014	0.0296	0.0296	0.0000	0.0296	0.0270	0.0319
Tax Year 2013	0.0270	0.0270	0.0000	0.0270	0.0270	0.0291
Tax Year 2012	0.0283	0.0283	0.0000	0.0283	0.0283	0.0305
Tax Year 2011	0.0293	0.0293	0.0000	0.0930	0.0293	0.0316
Tax Year 2010	0.0309	0.0309	0.0000	0.0309	0.0309	0.0333
Tax Year 2009	0.0306	0.0306	0.0000	0.0306	0.0330	0.0330
Lazbuddie ISD						
Tax Year 2024	0.9465	0.7224	0.224090	0.627320	0.851410	0.094648
Tax Year 2023	0.97091	0.7247	0.24621	0.10220	1.0220	0.9709
Tax Year 2022	1.3496	0.9996	0.3500	1.3198	0.9996	1.3496
Tax Year 2021	1.2689	1.0189	0.3500	1.0189	1.0189	1.0189
Tax Year 2020	1.0219	1.0219	0.0000	1.0219	1.0334	1.0219
Tax Year 2019	1.0355	1.0355	0.0000	1.0355	1.0355	1.0355
Tax Year 2018	1.1194	1.1194	0.0000	1.1194	1.0794	1.1194
Tax Year 2017	1.1700	1.1700	0.0000	1.3977	1.5000	1.1700
Tax Year 2016	1.1700	1.1700	0.0000	1.2100	1.5000	1.1700
Tax Year 2015	1.1700	1.1700	0.0000	1.1005	1.5000	1.1700
Tax Year 2014	1.1700	1.1700	0.0000	1.2878	1.5000	1.1700
Tax Year 2013	1.1700	1.1700	0.0000	1.1700	1.5000	1.1700
Tax Year 2012	1.1700	1.1700	0.0000	1.1700	1.5000	1.1700
Tax Year 2011	1.1700	1.1700	0.0000	1.1700	1.1700	1.1700
Tax Year 2010	1.1700	1.1700	0.0000	1.1700	1.1700	1.1700
Tax Year 2009	1.1700	1.1700	0.0000	1.1700	1.1700	1.1700