

## Truth in Taxation Summary - 2018 Tax Year

Taxing Entity	Adopted Tax Rate	Maintenance and Operations (M&O) Rate	Debt Rate (I&S)	Effective Tax Rate	Effective M&O Rate	Rollback Tax Rate
Van Zandt County	0.51584700	0.48154350	0.03430350	0.49337020	0.46501647	0.53652129
City of Canton	0.49500000	0.24140000	0.25360000	0.41280930	0.52488423	0.50294261
City of Edgewood	0.65460000	0.57378300	0.08081700	0.52717630	0.60439220	0.57658054
City of Grand Saline	0.94000000	0.58929340	0.35070660	0.90701920	0.79068207	0.99454130
City of Van	0.62500000	0.45615000	0.16885000	0.63706360	0.67722863	0.69771914
City of Wills Point	0.82000000	0.57000000	0.25000000	0.75157190	0.79068207	0.82022789
Athens ISD	1.43647000	1.03738000	0.39909000	1.42587900	1.50000000	1.45463200
Brownsboro ISD	1.49000000	1.17000000	0.32000000	1.47127100	1.50000000	1.50459800
Canton ISD	1.47100000	1.04000000	0.43100000	1.39922010	1.04000000	1.51590000
Edgewood ISD	1.31400000	1.17000000	0.14400000	1.22573600	1.50000000	1.31400000
Eustace ISD	1.22000000	1.04000000	0.18000000	1.18370000	1.50000000	1.22470000
Fruitvale ISD	1.26000000	1.17000000	0.09000000	1.14808860	1.50000000	1.05330000
Grand Saline ISD	1.45000000	1.17000000	0.28000000	1.36958590	1.50000000	1.45000000
Lindale ISD	1.39000000	1.08000000	0.31000000	1.35210000	1.50000000	1.41300000
Mabank ISD	1.36500000	1.04000000	0.32500000	1.28830000	1.50000000	1.36500000
Martins Mill ISD	1.18255000	1.04000000	0.14255000	1.14638360	1.50000000	1.20220000
Van ISD	1.54640000	1.17000000	0.37640000	1.51792780	1.50000000	1.58517200
Wills Point ISD	1.13706000	1.13706000	0.00000000	1.08171280	1.50000000	1.13710000
ESD #1	0.03000000	0.03000000	0.00000000	0.02740660	0.02740659	0.29599120
ESD #2	0.08214490	0.08214490	0.00000000	0.08214490	0.08214488	0.08871647
ESD #3	0.07980000	0.07980000	0.00000000	0.07530180	0.07530182	0.08132596
ESD #4	0.10000000	0.10000000	0.00000000	0.10551310	0.10551309	0.11395414
Trinity Valley Junior College	0.13854000	0.13854000	0.00000000	0.13053300	0.13053300	0.14097600
Tyler Junior College	0.19992600	0.15800000	0.04192600	0.19327640	0.14903261	0.16095522

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.