

## Truth in Taxation Summary

Taxing Entity	Tax Year	Adopted tax rate	Maint & Operation Rate	Debt Rate	Effective tax rate	Effective Maintenance & Operations Rate	Rollback Rate
City of East Tawakoni	2012	0.5431	0.3415	0.2016	0.5563	0.3619	0.5924
	2011	0.5431	0.3492	0.1939	0.5054	0.3234	0.5431
	2010	0.4988	0.3191	0.1797	0.4744	0.2955	0.4988
	2009	0.4709	0.2931	0.1778	0.4770	0.2714	0.4709
	2008	0.4522	0.2746	0.1776	0.4203	0.2543	0.4522
City of Emory	2012	0.3415	0.1875	0.1540	0.3470	0.1897	0.3588
	2011	0.3415	0.1861	0.1554	0.2630	0.1724	0.3415
	2010	0.2695	0.1767	0.0928	0.2688	0.1840	0.2915
	2009	0.2695	0.1845	0.0850	0.2491	0.1637	0.2561
	2008	0.2695	0.1772	0.0923	0.2368	0.1950	0.2695
City of Point	2012	0.4530	0.4530	0.0000	0.4203	0.4195	0.4530
	2011	0.4140	0.4140	0.0000	0.4162	0.4162	0.4494
	2010	0.4140	0.4140	0.0000	0.3853	0.4140	0.4140
	2009	0.3850	0.3850	0.0000	0.2997	0.2997	0.3236
	2008	0.3237	0.3237	0.0000	0.3007	0.2998	0.3237
Rains ISD	2012	1.2350	1.0400	0.1950	1.2194	1.4300	1.1235
	2011	0.1235	1.0400	0.1950	1.2381	1.0400	1.2351
	2010	1.2000	1.0400	0.1600	1.1648	1.0400	1.2000
	2009	1.1650	1.0400	0.1250	1.0763	1.0400	1.2511
	2008	1.1037	1.0400	0.0637	1.0572	1.0400	1.1037
Rains County	2012	0.6029	0.6029	0.0000	0.6045	0.7507	0.6622
	2011	0.6029	0.6029	0.0000	0.6264	0.6659	0.5798
	2010	0.6029	0.5935	0.0094	0.6129	0.6648	0.6528
	2009	0.6129	0.5876	0.0253	0.6057	0.6569	0.6666
	2008	0.6129	0.5939	0.0190	0.5938	0.6508	0.6720
Rains County Emergency Dist. #1	2012	0.1000	0.1000	0.0000	0.1001	0.1001	1.0810
	2011	0.1000	0.1000	0.0000	0.1028	0.1028	0.1110
	2010	0.1000	0.1000	0.0000	0.1004	0.1004	0.1084
	2009	0.1000	0.1000	0.0000	0.0982	0.0982	0.1060
	2008	0.1000	0.1000	0.0000	0.0973	0.0973	0.1048

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.

## Truth in Taxation Summary

The Adopted Tax Rate is the tax rate adopted by the governing body of a taxing unit

The Maintenance and Operation 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 (also know as the Interest & Sinking) 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 Operation Rate is the tax rate that would generate the same amosunt of revenue for maintenance and operation in the current tax year as was generated by a taxing unit maintenance and operation rate in the preceding tax year that is taxavle 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 voters 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, the election will automatically be held if the district wishes to adopt a tax rate in excess of the district's rollback tax rate.