

**Truth in Taxation Summary**  
**Texas Property Tax Code Section 26.16**  
**County of Rockwall**  
**Listing of Entities Within Rockwall County**

<b>Dallas, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.780400	0.558000	0.222400	0.749625	0.524389	0.788740
2016	0.782500	0.560100	0.222400	0.749077	0.520241	0.784260
2015	0.797000	0.564600	0.232400	0.759895	0.529394	0.804145
2014	0.797000	0.564600	0.232400	0.760150	0.526116	0.800605
2013	0.797000	0.560100	0.236900	0.776804	0.522645	0.801356
<b>Fate, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.291100	0.216870	0.074230	0.257319	0.200806	0.291100
2016	0.291100	0.227165	0.063935	0.280009	0.210388	0.291154
2015	0.306700	0.230443	0.076257	0.287093	0.215301	0.308912
2014	0.306700	0.230000	0.076700	0.256400	0.213500	0.307200
2013	0.265690	0.220590	0.045100	0.250100	0.212000	0.274000
<b>Garland, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.704600	0.394000	0.310600	0.653100	0.365203	0.705019
2016	0.704600	0.394000	0.310600	0.642000	0.358900	0.698300
2015	0.704600	0.394000	0.310600	0.371960	0.371960	0.712316
2014	0.704600	0.394000	0.310600	0.684344	0.382674	0.723887
2013	0.704600	0.394000	0.310600	0.704307	0.393836	0.735942
<b>Heath, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.417311	0.270086	0.147225	0.392655	0.254128	0.421683
2016	0.417311	0.270086	0.147225	0.389928	0.250080	0.417311
2015	0.426600	0.273600	0.153000	0.420098	0.269436	0.443990
2014	0.426600	0.273600	0.153000	0.339700	0.253600	0.426800
2013	0.343300	0.263600	0.079700	0.352800	0.271300	0.372700
<b>McLendon-Chisholm, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.150000	0.088099	0.061901	0.137922	0.087257	0.156138
2016	0.152025	0.096122	0.055903	0.141822	0.089933	0.144128
2015	0.152025	0.096122	0.055903	0.089004	0.089002	0.152025
2014	0.097400	0.097400	N/A	0.095500	0.095500	0.103100
2013	0.097400	0.097400	N/A	0.097400	0.097400	0.105100

<b>Rockwall, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.423600	0.245400	0.178200	0.423671	0.330393	0.423729
2016	0.454300	0.238600	0.215700	0.454345	0.331624	0.454373
2015	0.485300	0.234200	0.251100	0.485322	0.339223	0.493837
2014	0.495500	0.220700	0.274800	0.495500	0.355400	0.563500
2013	0.502500	0.236300	0.266200	0.513700	0.385200	0.550200
<b>Rowlett, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.777173	0.551190	0.225983	0.735052	0.509069	0.781936
2016	0.787173	0.551169	0.236004	0.751682	0.551839	0.831990
2015	0.787173	0.577919	0.209254	0.742051	0.518238	0.794189
2014	0.787173	0.549770	0.237403	0.712923	0.481623	0.757555
2013	0.747173	0.504773	0.242400	0.749631	0.494292	0.797155
<b>Royse City, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.621500	0.454000	0.167500	0.621561	0.510281	0.625872
2016	0.677100	0.460000	0.217100	0.619276	0.482014	0.646517
2015	0.677100	0.435100	0.242000	0.621870	0.451928	0.641926
2014	0.677100	0.401100	0.276000	0.697800	0.448900	0.677100
2013	0.698000	0.355600	0.342400	0.706000	0.408400	0.698200
<b>Wylie, City of</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.781000	0.580307	0.200693	0.781014	0.573471	0.820041
2016	0.848900	0.623399	0.225501	0.795191	0.559680	0.829955
2015	0.868900	0.611583	0.257317	0.860898	0.585721	0.889895
2014	0.878900	0.597978	0.280922	0.831230	0.558014	0.883577
2013	0.883900	0.593314	0.290586	0.855158	0.567941	0.903962
<b>Rockwall ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	1.440000	1.040000	0.400000	1.361521	N/A	1.452896
2016	1.465000	1.040000	0.425000	1.340460	N/A	1.477601
2015	1.440000	1.040000	0.400000	1.450982	N/A	1.450461
2014	1.440000	1.040000	0.400000	1.444400	N/A	1.440000
2013	1.460000	1.040000	0.420000	1.517300	N/A	1.460000
<b>Royse City ISD</b>	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>

2017	1.670000	1.170000	0.500000	1.661320	N/A	1.670000
2016	1.670000	1.170000	0.500000	1.503575	N/A	1.670000
2015	1.670000	1.170000	0.500000	1.598592	N/A	1.670000
2014	1.670000	1.170000	0.500000	1.720170	N/A	1.670000
2013	1.670000	1.170000	0.500000	1.670000	N/A	1.670000
<b>MUD 1</b>						
	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.450000	0.110000	0.340000	N/A	N/A	N/A
2016	0.500000	0.170000	0.330000	N/A	N/A	N/A
2015	0.550000	0.190000	0.360000	N/A	N/A	N/A
2014	0.600000	0.270000	0.330000	N/A	N/A	N/A
2013	0.650000	0.200000	0.450000	N/A	N/A	N/A
<b>MUD 6</b>						
	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.750000	0.420000	0.330000	N/A	N/A	N/A
2016	0.750000	0.750000	N/A	N/A	N/A	N/A
2015	0.750000	0.750000	N/A	N/A	N/A	N/A
2014	0.750000	0.750000	N/A	N/A	N/A	N/A
2013	0.750000	0.750000	N/A	N/A	N/A	N/A
<b>MUD 7</b>						
	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.750000	0.750000	N/A	N/A	N/A	N/A
2016	0.750000	0.750000	N/A	N/A	N/A	N/A
<b>MUD 8</b>						
	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.750000	0.750000	N/A	N/A	N/A	N/A
2016	0.750000	0.750000	N/A	N/A	N/A	N/A
2015	0.750000	0.750000	N/A	N/A	N/A	N/A
2014	0.750000	0.750000	N/A	N/A	N/A	N/A
2013	0.750000	0.750000	N/A	N/A	N/A	N/A
<b>MUD 9</b>						
	<b>Adopted Tax Rate</b>	<b>Maintenance and Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance and Operations Rate</b>	<b>Rollback Tax Rate</b>
2017	0.750000	0.750000	N/A	N/A	N/A	N/A
2016	0.750000	0.750000	N/A	N/A	N/A	N/A
2015	0.750000	0.750000	N/A	N/A	N/A	N/A
2014	0.750000	0.750000	N/A	N/A	N/A	N/A
2013	0.750000	0.750000	N/A	N/A	N/A	N/A

Verandah MUD	Adopted Tax Rate	Maintenance and Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance and Operations Rate	Rollback Tax Rate
2015	0.850000	0.108300	0.741700	N/A	N/A	N/A
2014	0.850000	0.107200	0.742800	N/A	N/A	N/A
2013	0.850000	0.323600	0.526400	N/A	N/A	N/A
Rockwall County	Adopted Tax Rate	Maintenance and Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance and Operations Rate	Rollback Tax Rate
2017	0.349800	0.255870	0.093930	0.349831	0.252756	0.375235
2016	0.375900	0.271300	0.104600	0.370702	0.279090	0.415469
2015	0.395900	0.298040	0.097860	0.388989	0.305960	0.454275
2014	0.395900	0.310160	0.085740	0.389200	0.296800	0.426800
2013	0.395900	0.301900	0.094000	0.395900	0.312200	0.431100

The CAD 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 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 **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.