

## TRUTH IN TAXATION SUMMARY

Texas Property Tax Code Section 26.16

#	Entity ID	Taxing Entity	Adopted Tax Rate	M&O Rate	I&S (Debt) Rate	Effective Rate	Effective M&O Rate	Rollback Rate
<b>1</b>	<b>109-901-02</b>	<b>Abbott ISD</b>						
		Tax Year 2017	1.379500	1.111500	0.268000	1.376200	1.154100	1.379500
		Tax Year 2016	1.408900	1.111500	0.297400	1.316700	1.253000690	1.408900
		Tax Year 2015	1.305100	1.111500	0.193600	1.212700	1.097194723	1.305100
		Tax Year 2014	1.277400	1.081000	0.196400	1.333100	1.041000	1.277400
		Tax Year 2013	1.354700	1.111500	0.243200	1.425300	1.478100	1.354700
		Tax Year 2012	1.301000	1.054500	0.246500	1.238200	1.014505	1.301000
<b>2</b>	<b>109-912-02</b>	<b>Aquila ISD</b>						
		Tax Year 2017	1.344400	1.170000	0.174400	1.256700	1.206200	1.344400
		Tax Year 2016	1.367400	1.170000	0.197400	1.324100	1.205356637	1.367400
		Tax Year 2015	1.357400	1.170000	0.187400	1.282900	1.263646585	1.357400
		Tax Year 2014	1.338400	1.143200	0.195200	1.277900	1.105009904	1.338400
		Tax Year 2013	1.378600	1.143200	0.235400	1.398800	1.103200	1.378600
		Tax Year 2012	1.350900	1.170000	0.180900	1.307400	1.278743	1.350900
<b>3</b>	<b>161-918-02</b>	<b>Axtell ISD</b>						
		Tax Year 2017	1.170000	1.170000	0.000000	1.136457	1.464533	1.170000
		Tax Year 2016	1.170000	1.170000	0.000000	1.081990	1.170186	1.170000
		Tax Year 2015	1.170000	1.170000	0.000000	1.139859	1.387484	1.170000
		Tax Year 2014	1.170000	1.170000	0.000000	1.130371	1.145129	1.170000
		Tax Year 2013	1.170000	1.170000	0.000000	1.100060	1.150878	1.170000
		Tax Year 2012	1.170000	1.170000	0.000000	1.161450	1.244970	1.170000
<b>4</b>	<b>109-102-03</b>	<b>Blum City</b>						
		Tax Year 2017	0.463600	0.463600	0.000000	0.429300	0.429300	0.463600
		Tax Year 2016	0.465200	0.465200	0.000000	0.430800	0.430800	0.465200
		Tax Year 2015	0.437200	0.437200	0.000000	0.404900	0.404900	0.437200
		Tax Year 2014	0.421200	0.421200	0.000000	0.390000	0.390000	0.421200
		Tax Year 2013	0.396600	0.396600	0.000000	0.396600	0.396600	0.428300
		Tax Year 2012	0.386200	0.386200	0.000000	0.388900	0.388900	0.420000
<b>5</b>	<b>109-913-02</b>	<b>Blum ISD</b>						
		Tax Year 2017	1.361900	1.170000	0.191900	1.291700	1.130400	1.361900

Tax Year 2016	1.386757	1.170000	0.216757	1.330110	1.266095576	1.386757
Tax Year 2015	1.350400	1.170000	0.180400	1.299800	1.176040528	1.350400
Tax Year 2014	1.400355	1.170000	0.230355	1.390682	1.147754471	1.400355
Tax Year 2013	1.398800	1.170000	0.228800	1.551300	1.145800	1.398800
Tax Year 2012	1.375800	1.170000	0.205800	1.480400	1.169144	1.375800

<b>6</b>	<b>109-112-03</b>	<b>Bynum City</b>						
		Tax Year 2017	0.238300	0.238300	0.000000	0.238300	0.238300	0.257300
		Tax Year 2016	0.250000	0.250000	0.000000	First Year	First Year	First Year

<b>7</b>	<b>109-902-02</b>	<b>Bynum ISD</b>						
		Tax Year 2017	1.327400	1.170000	0.157400	1.293200	1.259600	1.327400
		Tax Year 2016	1.343700	1.170000	0.173700	1.267300	1.131161335	1.348500
		Tax Year 2015	1.364800	1.170000	0.194800	1.300600	1.158429	1.366800
		Tax Year 2014	1.351000	1.170000	0.181000	1.316500	1.219484	1.351000
		Tax Year 2013	1.366600	1.170000	0.196600	1.266000	1.214300	1.366600
		Tax Year 2012	1.307400	1.170000	0.137400	1.174900	1.376822	1.307400

<b>8</b>	<b>109-110-03</b>	<b>Covington City</b>						
		Tax Year 2017	0.282600	0.282600	0.000000	0.282600	0.282600	0.305200
		Tax Year 2016	0.302900	0.302900	0.000000	0.302900	0.302900	0.327100
		Tax Year 2015	0.310700	0.310700	0.000000	0.310700	0.310700	0.335500
		Tax Year 2014	0.338300	0.338300	0.000000	0.342400	0.342400	0.369700
		Tax Year 2013	0.338300	0.338300	0.000000	0.313300	0.313300	0.338300
		Tax Year 2012	0.310100	0.310100	0.000000	0.313600	0.313600	0.338600

<b>9</b>	<b>109-903-02</b>	<b>Covington ISD</b>						
		Tax Year 2017	1.297900	1.170000	0.127900	1.172700	1.202500	1.297900
		Tax Year 2016	1.310000	1.170000	0.140000	1.376000	1.203435812	1.310000
		Tax Year 2015	1.335400	1.170000	0.165400	1.296800	1.223778166	1.335400
		Tax Year 2014	1.350000	1.170000	0.180000	1.290000	1.192431861	1.350000
		Tax Year 2013	1.311800	1.170000	0.141800	1.579900	1.366300	1.311800
		Tax Year 2012	1.401200	1.170000	0.231200	1.602300	1.146160	1.401200

<b>10</b>	<b>175-904-02</b>	<b>Dawson ISD</b>						
		Tax Year 2017	1.292200	1.060000	0.232200			
		Tax Year 2016	1.292200	1.060000	0.232200	0.000000	0.000000	0.000000
		Tax Year 2015	1.292200	1.060000	0.232200	1.060100	1.135981358	1.290100

Tax Year 2014	1.290000	1.040000	0.250000	0.000000	0.000000	0.000000
Tax Year 2013	1.290000	1.040000	0.250000	0.000000	0.000000	0.000000
Tax Year 2012	1.290000	1.040000	0.250000	0.000000	0.000000	0.000000

**11 175-905-02 Frost ISD**

Tax Year 2017	1.174250	1.116400	0.057850			
Tax Year 2016	1.220800	1.170000	0.050800	0.000000	0.000000	0.000000
Tax Year 2015	1.230750	1.170000	0.060750	0.000000	1.183591495	1.230750
Tax Year 2014	1.240400	1.125400	0.115000	0.000000	0.000000	0.000000
Tax Year 2013	1.255000	1.170000	0.085000	1.273000	1.273000	1.313000
Tax Year 2012	1.255000	1.170000	0.085000	1.306200	0.000000	1.346200

**12 126-904-02 Grandview ISD**

Tax Year 2017	1.400000	1.040000	0.360000	1.450800	0.000000	1.400500
Tax Year 2016	1.400000	1.040000	0.360000	1.450800	0.000000	1.400500
Tax Year 2015	1.400000	1.040000	0.360000	1.450800	0.000000	1.400500
Tax Year 2014	1.400000	1.040000	0.360000	1.360100	0.000000	1.400000
Tax Year 2013	1.400000	1.040000	0.360000	1.526400	0.000000	1.400000
Tax Year 2012	1.400000	1.040000	0.360000	1.281300	0.000000	1.410000

**13 109-201-15 Hill College**

Tax Year 2017	0.090183	0.090183	0.000000	0.090183	0.090183	0.097397
Tax Year 2016	0.093132	0.093132	0.000000	0.093132	0.093132	0.100582
Tax Year 2015	0.093012	0.093012	0.000000	0.086123	0.086123	0.093012
Tax Year 2014	0.089479	0.089479	0.000000	0.089479	0.089479	0.096637
Tax Year 2013	0.091514	0.091514	0.000000	0.091514	0.091514	0.098835
Tax Year 2012	0.089492	0.089492	0.000000	0.089492	0.089492	0.096651

**14 126-204-15 Hill College - Grandview**

Tax Year 2017	0.050000	0.050000	0.000000	0.050651	0.050651	0.054703
Tax Year 2016	0.050000	0.050000	0.000000	0.050651	0.050651	0.054703
Tax Year 2015	0.050000	0.050000	0.000000	0.050651	0.050651	0.054703
Tax Year 2014	0.050000	0.050000	0.000000	0.048751	0.048751	0.052651
Tax Year 2013	0.050000	0.050000	0.000000	0.054510	0.054540	0.058870
Tax Year 2012	0.050000	0.050000	0.000000	0.047110	0.047110	0.050878

**15 126-207-15 Hill College - Rio Vista**

Tax Year 2017	0.033806	0.033806	0.000000	0.029648	0.029648	0.032019
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Tax Year 2016	0.0338064	0.0338064	0.000000	0.029648	0.029648	0.032019
Tax Year 2015	0.032019	0.032019	0.000000	0.029648	0.029648	0.032019
Tax Year 2014	0.029535	0.029535	0.000000	0.029535	0.029535	0.031897
Tax Year 2013	0.027497	0.027497	0.000000	0.027497	0.027497	0.029696
Tax Year 2012	0.028931	0.028931	0.000000	0.026788	0.026788	0.028931

**16 109-201-40 Hill County Emergency Services District #1 (Limiting Rate 0.03/\$100)**

Tax Year 2017	0.030000	0.030000	0.000000	0.028385	0.028385	0.030655
Tax Year 2016	0.029883	0.029883	0.000000	0.029463	0.029463	0.031820
Tax Year 2015	0.030000	0.030000	0.000000	0.028941	0.028941	0.031256
Tax Year 2014	0.030000	0.030000	0.000000	0.029641	0.029641	0.032012
Tax Year 2013	0.030000	0.030000	0.000000	0.030886	0.030886	0.033356
Tax Year 2012	0.030000	0.030000	0.000000	0.030614	0.030614	0.033063

**17 109-202-40 Hill County Emergency Services District #2 (Limiting Rate 0.10/\$100)**

Tax Year 2017	0.052440	0.052440	0.000000	0.052440	0.052440	0.056635
Tax Year 2016	0.055083	0.055083	0.000000	0.055083	0.055083	0.059489
Tax Year 2015	0.056000	0.056000	0.000000	0.058064	0.058064	0.062709
Tax Year 2014	0.060122	0.060122	0.000000	0.060122	0.060122	0.064931
Tax Year 2013	0.060722	0.060722	0.000000	0.062535	0.062535	0.067537
Tax Year 2012	0.060722	0.060722	0.000000	0.062049	0.062049	0.067012

**18 109-000-00 Hill County General Fund**

Tax Year 2017	0.459041	0.433067	0.025974	0.459041	0.433067	0.503545
Tax Year 2016	0.477847	0.450056	0.027791	0.477847	0.450056	0.529379
Tax Year 2015	0.480300	0.452143	0.028157	0.438990	0.410833	0.480305
Tax Year 2014	0.456374	0.427594	0.028780	0.456374	0.427594	0.496982
Tax Year 2013	0.466088	0.433871	0.032217	0.466088	0.433871	0.507975
Tax Year 2012	0.454000	0.420036	0.033964	0.408985	0.388969	0.454051

**19 109-000-00 Hill County Lateral Road & Bridge**

Tax Year 2017	0.078737	0.078737	0.000000	0.072906	0.072906	0.078738
Tax Year 2016	0.075952	0.075952	0.000000	0.075952	0.075952	0.082028
Tax Year 2015	0.076390	0.076390	0.000000	0.070749	0.070749	0.076399
Tax Year 2014	0.073603	0.073603	0.000000	0.073603	0.073603	0.079491
Tax Year 2013	0.075224	0.075224	0.000000	0.075224	0.075224	0.081241
Tax Year 2012	0.073292	0.073292	0.000000	0.067869	0.067869	0.073298

<b>20</b>	<b>109-109-03</b>	<b>Hillsboro City</b>						
		Tax Year 2017	0.806400	0.620650	0.185750	0.792200	0.800000	0.884200
		Tax Year 2016	0.806400	0.617900	0.188500	0.803400	0.787200	0.880500
		Tax Year 2015	0.806400	0.601500	0.204900	0.753500	0.704400	0.806400
		Tax Year 2014	0.818331	0.565831	0.252500	0.798600	0.743700	0.892700
		Tax Year 2013	0.818331	0.558331	0.260000	0.834692	0.757849	0.911778
		Tax Year 2012	0.818331	0.544131	0.274200	0.820000	0.714000	0.872600
<b>21</b>	<b>109-904-02</b>	<b>Hillsboro ISD</b>						
		Tax Year 2017	1.410000	1.150000	0.260000	1.356200	1.174300000	1.410000
		Tax Year 2016	1.410000	1.150000	0.260000	1.435600	1.362354550	1.410000
		Tax Year 2015	1.410000	1.150000	0.260000	1.299100	1.359207483	1.410000
		Tax Year 2014	1.410000	1.150000	0.260000	1.337900	1.120775036	1.410000
		Tax Year 2013	1.410000	1.150000	0.260000	1.408800	1.233600	1.410000
		Tax Year 2012	1.410000	1.150000	0.260000	1.458800	1.183827	1.410000
<b>22</b>	<b>109-103-03</b>	<b>Hubbard City</b>						
		Tax Year 2017	0.867000	0.739900	0.127100	0.812300	0.685100	0.867000
		Tax Year 2016	0.851800	0.718400	0.133400	0.796700	0.665200	0.851800
		Tax Year 2015	0.820500	0.685100	0.135400	0.770800	0.634400	0.820500
		Tax Year 2014	0.819100	0.674100	0.145000	0.819100	0.674500	0.873400
		Tax Year 2013	0.824700	0.679100	0.145600	0.824700	0.711600	0.914100
		Tax Year 2012	0.808700	0.697800	0.110900	0.808700	0.697900	0.864600
<b>23</b>	<b>109-905-02</b>	<b>Hubbard ISD</b>						
		Tax Year 2017	1.540000	1.040000	0.500000	1.461900	1.066600	1.540000
		Tax Year 2016	1.540000	1.040000	0.500000	1.489400	1.042294844	1.540000
		Tax Year 2015	1.540000	1.040000	0.500000	1.396900	1.044837985	1.540000
		Tax Year 2014	1.540000	1.040000	0.500000	1.570800	1.046972180	1.540000
		Tax Year 2013	1.540000	1.040000	0.500000	1.517000	1.094400	1.540000
		Tax Year 2012	1.499900	1.040000	0.459900	1.477700	1.077807	1.499900
<b>24</b>	<b>109-104-03</b>	<b>Itasca City</b>						
		Tax Year 2017	0.491900	0.491900	0.000000	0.491900	0.491900	0.531200
		Tax Year 2016	0.505100	0.505100	0.000000	0.505100	0.505100	0.545500
		Tax Year 2015	0.526900	0.526900	0.000000	0.526900	0.526900	0.569000
		Tax Year 2014	0.540600	0.540600	0.000000	0.540600	0.540600	0.583800
		Tax Year 2013	0.564900	0.564900	0.000000	0.564900	0.564900	0.610000

	Tax Year 2012	0.574100	0.574100	0.000000	0.574100	0.574100	0.620000
<b>25</b>	<b>109-907-02 Itasca ISD</b>						
	Tax Year 2017	1.431447	1.170000	0.261447	1.388720	1.193700	1.431447
	Tax Year 2016	1.460500	1.170000	0.290500	1.428400	1.149930194	1.460500
	Tax Year 2015	1.438800	1.170000	0.268800	1.320800	1.349382398	1.438800
	Tax Year 2014	1.426100	1.170000	0.256100	1.372500	1.143718958	1.426100
	Tax Year 2013	1.456300	1.170000	0.286300	1.563300	1.138400	1.456300
	Tax Year 2012	1.450500	1.170000	0.280500	1.607200	1.246064	1.450500
<b>26</b>	<b>109-105-03 Malone City</b>						
	Tax Year 2017	0.497288	0.497288	0.000000	0.497288	0.497288	0.537071
	Tax Year 2016	0.523148	0.523148	0.000000	0.517968	0.517968	0.559405
	Tax Year 2015	0.550813	0.550813	0.000000	0.550813	0.550813	0.594878
	Tax Year 2014	0.576249	0.576249	0.000000	0.533564	0.533564	0.576249
	Tax Year 2013	0.548150	0.548150	0.000000	0.507547	0.507547	0.548150
	Tax Year 2012	0.512512	0.512512	0.000000	0.497584	0.497584	0.537390
<b>27</b>	<b>109-908-02 Malone ISD</b>						
	Tax Year 2017	1.229103	1.170000	0.059103	1.100914	1.333550	1.099103
	Tax Year 2016	1.099103	1.040000	0.059103	1.095325	1.341696123	1.099103
	Tax Year 2015	1.092400	1.040000	0.052400	1.046500	1.285802987	1.092400
	Tax Year 2014	1.087700	1.040000	0.047700	1.124500	1.063076896	1.087700
	Tax Year 2013	1.110700	1.040000	0.070700	1.142500	1.140600	1.110700
	Tax Year 2012	1.114700	1.040000	0.074700	1.099800	1.213577	1.114700
<b>28</b>	<b>161-202-19 McLennan-Hill Tehuacana Water District #1</b>						
	Tax Year 2017	0.025156	0.025156	0.000000	0.025156	0.025156	0.025156
	Tax Year 2016	0.025156	0.025156	0.000000	0.025156	0.025156	0.025156
	Tax Year 2015	0.025156	0.025156	0.000000	0.025156	0.025156	0.025156
	Tax Year 2014	0.025156	0.025156	0.000000	0.025156	0.025156	0.025156
	Tax Year 2013	0.025156	0.025156	0.000000	0.025156	0.025156	0.025156
	Tax Year 2012	0.025156	0.025156	0.000000	0.025156	0.025156	0.025156
<b>29</b>	<b>109-106-03 Mertens City</b>						
	Tax Year 2017	0.237699	0.237699	0.000000	0.220092	0.220092	0.237699
	Tax Year 2016	0.230614	0.230614	0.000000	0.223898	0.223898	0.241809
	Tax Year 2015	0.226044	0.226044	0.000000	0.219460	0.219460	0.237016

Tax Year 2014	0.238907	0.238907	0.000000	0.227789	0.227789	0.246012
Tax Year 2013	0.238907	0.238907	0.000000	0.238907	0.238907	0.258019
Tax Year 2012	0.253508	0.253508	0.253508	0.246124	0.246124	0.265813

**30 070-909-02 Milford ISD**

Tax Year 2017	1.170000	1.170000	0.000000	1.205850	1.198800	1.170000
Tax Year 2016	1.170000	1.170000	0.000000	1.186715	1.217780	1.170000
Tax Year 2015	1.170000	1.170000	0.000000	1.119820	1.178930	1.170000
Tax Year 2014	1.170000	1.170000	0.000000	1.162186	1.169010	1.170000
Tax Year 2013	1.170000	1.170000	0.000000	1.185210	1.002640	1.170000
Tax Year 2012	1.170000	1.170000	0.000000	1.057238	1.057238	1.177070

**31 109-107-03 Mount Calm City**

Tax Year 2017	0.482400	0.482400	0.000000	0.482400	0.482400	0.520900
Tax Year 2016	0.482100	0.482100	0.000000	0.462100	0.462100	0.499000
Tax Year 2015	0.471300	0.471300	0.000000	0.471300	0.471300	0.509000
Tax Year 2014	0.491900	0.491900	0.000000	0.491900	0.491900	0.531200
Tax Year 2013	0.499900	0.499900	0.000000	0.503300	0.503300	0.543500
Tax Year 2012	0.495900	0.495900	0.000000	0.505500	0.505500	0.545900

**32 109-910-02 Mount Calm ISD**

Tax Year 2017	1.255700	1.170000	0.085700	1.136300	1.475400	1.255700
Tax Year 2016	1.254700	1.170000	0.084700	1.168600	1.443585029	1.254700
Tax Year 2015	1.258200	1.170000	0.088200	1.192700	1.635217014	1.258200
Tax Year 2014	1.227900	1.170000	0.057900	1.168300	1.209255244	1.227900
Tax Year 2013	1.236300	1.170000	0.066300	1.211300	1.515600	1.236300
Tax Year 2012	1.232400	1.170000	0.062400	1.217000	1.474382	1.232400

**33 109-111-03 Penelope City**

Tax Year 2017	0.444766	0.444766	0.000000	0.431812	0.431812	0.466356
Tax Year 2016	0.447989	0.447978	0.000000	0.434941	0.434941	0.469736
Tax Year 2015	0.449193	0.449193	0.000000	0.436110	0.436110	0.470998
Tax Year 2014	0.457135	0.457135	0.000000	0.443821	0.443821	0.479326
Tax Year 2013	0.452440	0.452440	0.000000	0.439262	0.439262	0.474402
Tax Year 2012	0.439511	0.439511	0.000000	0.426710	0.426710	0.460846

**34 109-914-02 Penelope ISD**

Tax Year 2017	1.170000	1.170000	0.000000	1.047200	1.526000	1.170000
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Tax Year 2016	1.170000	1.170000	0.000000	1.116700	1.326235676	1.170000
Tax Year 2015	1.170000	1.170000	0.000000	1.113000	1.581399338	1.170000
Tax Year 2014	1.170000	1.170000	0.000000	1.112400	1.221064093	1.170000
Tax Year 2013	1.170000	1.170000	0.000000	1.121200	1.451700	1.170000
Tax Year 2012	1.170000	1.170000	0.000000	1.158900	1.440220	1.170000

**35 126-907-02 Rio Vista ISD**

Tax Year 2017	1.600000	1.170000	0.430000	1.664600	0.000000000	1.570000
Tax Year 2016	1.600000	1.170000	0.430000	1.664600	0.000000	1.570000
Tax Year 2015	1.570000	1.170000	0.400000	1.664600	0.000000	1.570000
Tax Year 2014	1.621300	1.170000	0.451300	1.691500	0.000000	1.621300
Tax Year 2013	1.590000	1.170000	0.420000	1.414200	0.000000	1.590000
Tax Year 2012	1.494400	1.170000	0.324400	1.381700	0.000000	1.364400

**36 161-916-02 West ISD**

Tax Year 2017	1.290656	1.040000	0.250656	1.274777	1.158516	1.290656
Tax Year 2016	1.317548	1.040000	0.277548	1.274458	1.026553	1.317548
Tax Year 2015	1.283129	1.040000	0.243129	1.193288	1.098397	1.283129
Tax Year 2014	1.270000	1.040000	0.230000	1.186262	1.038116	1.270000
Tax Year 2013	1.270000	1.040000	0.230000	1.256511	1.008073	1.270000
Tax Year 2012	1.223188	1.040000	0.183188	1.200085	1.042065	1.223188

**37 109-108-03 Whitney City**

Tax Year 2017	0.638400	0.638400	0.000000	0.623800	0.815500	0.690200
Tax Year 2016	0.638400	0.638400	0.000000	0.575300	0.769100	0.638400
Tax Year 2015	0.603800	0.603800	0.000000	0.603800	0.791800	0.668500
Tax Year 2014	0.627900	0.627900	0.000000	0.627900	0.820000	0.694100
Tax Year 2013	0.653800	0.653800	0.000000	0.618800	0.810300	0.684600
Tax Year 2012	0.629100	0.629100	0.000000	0.629100	0.813200	0.695700

**38 109-911-02 Whitney ISD**

Tax Year 2017	1.611000	1.170000	0.441000	1.532000	1.170000	1.611000
Tax Year 2016	1.611000	1.170000	0.441000	1.547794	1.170000	1.611000
Tax Year 2015	1.620600	1.170000	0.450600	1.239670	1.149515095	1.620600
Tax Year 2014	1.301610	1.170000	0.131610	0.000000	1.170000	0.000000
Tax Year 2013	1.302150	1.170000	0.132150	1.296590	1.170000	1.302150
Tax Year 2012	1.303200	1.170000	0.133200	1.156300	1.170000	1.303200

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 (M&O 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 (I&S 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.