

# Texas Register

**TITLE 34** PUBLIC FINANCE  
**PART 1** COMPTROLLER OF PUBLIC ACCOUNTS  
**CHAPTER 9** PROPERTY TAX ADMINISTRATION  
**SUBCHAPTER E** TAX OFFICE ADMINISTRATION  
**RULE §9.1002** **Posting of Tax Rates on County's Internet Website**  
**ISSUE** 11/25/2011  
**ACTION** Final/Adopted

Preamble

No Rule Available

(a)The information required to be posted by the county assessor-collector on the county's internet website pursuant to Tax Code, §26.16 shall be posted on the website by means of a prominently featured hyperlink on the home page of the website entitled "Tax Rate Information" that links to either a list of all taxing units described in §26.16(b) or a single table that includes all taxing units described in §26.16(b). If the "Tax Rate Information" hyperlink links to a list of all taxing units described in §26.16(b), the taxing units shall be presented by individual taxing unit name listed in alphabetical order; each taxing unit name must be a hyperlink that links to the table of information for the taxing unit and text required by §26.16; and within the table for each taxing unit, the information required by §26.16(a) must be set forth by tax year with information for the most recent tax year presented first. If the "Tax Rate Information" hyperlink links to a single table that includes the information and text required by §26.16 for all taxing units described in §26.16(b), the taxing units within the table shall be presented by individual taxing unit name in alphabetical order and the information required by §26.16(a) must be set forth by tax year with information for the most recent tax year presented first.

(b)A county assessor-collector may present tax rate information in a manner or format other than that set forth in subsection (a) of this section to provide additional resources for taxpayers, but any such presentation shall be in addition to, not in lieu of, the presentation set forth in subsection (a) of this section.

This agency hereby certifies that the adoption has been reviewed by legal counsel and found to be a valid exercise of the agency's legal authority.

Filed with the Office of the Secretary of State on November 14, 2011

**TRD-201104964**

Ashley Harden

General Counsel

Comptroller of Public Accounts

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of \_\_\_\_\_

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>Addison, Town of</b>						
Tax Year 2012	.241570	.212434	.029136	.257759	.215547	.261926
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
<b>Balch Springs, City of</b>						
Tax Year 2012	.7745	.66	.1145	.765897	.665405	.833137
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
<b>Dallas, City of</b>						
Tax Year 2012	.67	.67	.00	.654378	.654378	.674589
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
<b>Dallas County</b>						
Tax Year 2012	1.27	1.04	.23	1.300455	1.094481	1.375568
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
<b>Dallas ISD</b>						
Tax Year 2012	1.18	1.01	.17	1.214587	1.024987	1.240098
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
<b>Irving, City of</b>						
Tax Year 2012	.0544	.0478	.0066	.059788	.0499788	.067815
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
<b>Other entities as needed...</b>						
Tax Year 2012						
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						

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 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.