

## Truth in Taxation Summary

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. Rates included are defined below:

- Adopted Tax Rate - the rate adopted by the governing body of a taxing unit
- M&O Rate - Also known as the Maintenance and Operations rate, this is the component of the adopted tax rate that funds maintenance and operation expenditures of a government
- I&S (Debt) Rate - Also known as Interest and Sinking fund, this is the component of the adopted tax rate of a taxing unit that will impose the amount of taxes needed to fund debt service
- Effective Tax Rate - This is the tax rate that would generate the same amount of revenue in the current tax year as was generated in the preceding tax year from the same properties.
- Effective M&O Rate - This is the tax rate that generates the same revenue for M&O in the current 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 and preceding tax year.
- Rollback Tax Rate - The highest 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.

Governmental jurisdictions are listed alphabetically below:

Taxing Entity 2012	Adopted Tax Rate	M&O Rate	I&S (Debt) Rate	Effective Tax Rate	Effective M&O Rate	Rollback Tax Rate
Bacliff MUD	\$0.292358	\$0.000000	\$0.292358			\$0.292358
Bay Colony West MUD	\$1.000000	\$0.100000	\$0.900000	\$1.001000	\$0.227030	\$1.081090
Bayou Vista	\$0.374455	\$0.374455	\$0.000000	\$0.374455	\$0.374667	\$0.406007
Bayview MUD	\$0.232600	\$0.150000	\$0.082600			\$0.246954
Clear Creek ISD	\$1.360000	\$1.040000	\$0.320000	\$1.366800		\$1.368900
Clear Lake Shores	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
Dickinson	\$0.408600	\$0.330060	\$0.078540	\$0.410790	\$0.334877	\$0.440206
Dickinson ISD	\$1.540000	\$1.040000	\$0.500000	\$1.514990	\$1.000000	\$1.040000
Friendswood	\$0.597000	\$0.530700	\$0.066300	\$0.597061	\$0.529925	\$0.652742
Friendswood ISD	\$1.367000	\$1.040000	\$0.327000	\$1.370700		\$1.367000
Galveston	\$0.554001	\$0.503170	\$0.050831	\$0.544216	\$0.484079	\$0.585923
Galveston Comm. College	\$0.189400	\$0.189400	\$0.000000	\$0.179662	\$0.179662	\$0.194034
Galveston County	\$0.608770	\$0.488274	\$0.120496	\$0.608774	\$0.477781	\$0.636498
Galveston ISD	\$1.165000	\$1.040000	\$0.125000	\$1.102953	\$1.041616	\$1.173407
GC Consol Drainage Dist.	\$0.140000	\$0.140000				\$0.150400
GC Drainage District #1	\$0.120000	\$0.120000	\$0.000000			\$0.123663
GC Drainage District #2	\$0.063021	\$0.063021	\$0.000000			\$0.067814
GC Emerg. Ser. Dist#1	\$0.085700	\$0.085700	\$0.000000	\$0.085783	\$0.085783	\$0.092645
GC Fr. Water Sply. Dist. 6	\$0.225000	\$0.080000	\$0.145000			\$0.229621
GC MUD # 2	\$0.27000	\$0.04000	\$0.23000	.25891	.04000	\$0.27962
GC MUD #3	\$0.12000	\$0.02000	\$0.10000	\$0.11953	\$0.02000	\$0.12909
GC MUD #6	\$0.43900	\$0.022900	\$0.416100	.046770	.022000	\$0.439320
GC MUD #12	\$0.270643	\$0.169304	\$0.101339			\$0.270643
GC MUD #13	\$0.54000	\$0.03000	\$0.51000	\$0.53971	\$0.03000	\$0.58289
GC MUD #14	\$0.78	\$0.08	\$0.70			\$0.9228
GC MUD #15	\$0.78	\$0.04	\$0.74			\$0.8549
GC MUD #31	\$1.040000	\$0.330000	\$0.710000	\$1.097730	\$0.380000	\$1.185540
GC MUD #32	\$0.750000	\$0.050000	\$0.700000	\$0.684410	\$0.050000	\$0.739160
GC MUD #39	\$0.880000	\$0.070000	\$0.810000	\$0.901200	\$0.097400	\$0.974050
GC MUD #43	\$1.000000	\$0.130000	\$0.870000	\$1.016850	\$0.130000	\$1.098200
GC MUD #44	\$0.800000	\$0.050000	\$0.750000	\$0.820150	\$0.330000	\$0.885770
GC MUD #45	\$1.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
GC MUD #46	\$1.000000	\$0.190000	\$0.810000	\$0.996990	\$0.236890	\$1.076750
GC MUD #54	\$0.540000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
GC MUD #66	\$1.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000	\$0.000000
GC WCID #1	\$0.206977	\$0.050000	\$0.156977			\$0.210848
GC WCID #8	\$0.295200	\$0.067200	\$0.228000	\$0.295200		\$0.301000
GC WCID #12	\$0.300000	\$0.000000	\$0.300000			\$0.300000

<b>Taxing Entity 2012</b>	<b>Adopted Tax Rate</b>	<b>M&amp;O Rate</b>	<b>I&amp;S (Debt) Rate</b>	<b>Effective Tax Rate</b>	<b>Effective M&amp;O Rate</b>	<b>Rollback Tax Rate</b>
GC WCID #19	\$0.483978	\$0.483978				\$0.443539
High Island ISD	\$1.420000	\$1.170000	\$0.250000	\$1.105846	\$1.103055	\$1.351830
Hitchcock	\$0.396105	\$0.396105	\$0.000000	\$0.396105	\$0.394898	\$0.433771
Hitchcock ISD	\$1.540000	\$1.040000	\$0.500000	\$1.537182	\$1.037595	\$1.582084
Jamaica Beach	\$0.281307	\$0.281307	\$0.000000	\$0.281307	\$0.281307	\$0.303811
Kemah	\$0.249999	\$0.249999	\$0.000000	\$0.250312	\$0.249531	\$0.295831
La Marque	\$0.514360	\$0.408118	\$0.106242	\$0.522096	\$0.412892	\$0.563520
La Marque ISD	\$1.220000	\$1.040000	\$0.180000	\$1.259922	\$1.063062	\$1.253401
League City	\$0.597000	\$0.374999	\$0.222001	\$0.615521	\$0.385407	\$0.644747
Mainland College	\$0.225970	\$0.225970	\$0.000000	\$0.225793	\$0.225793	\$0.243856
Navigation District # 1	\$0.046618	\$0.046618	\$0.000000	\$0.047695	\$0.047695	\$0.051510
San Leon MUD	\$0.450000	\$0.300000	\$0.150000			\$0.477553
Santa Fe	\$0.314700	\$0.314700	\$0.000000	\$0.314742	\$0.315140	\$0.348026
Santa Fe ISD	\$1.453900	\$1.040000	\$0.413900	\$1.502800	\$1.075200	\$1.453900
South Shore Harb. MUD #6	\$0.290000	\$0.005000	\$0.285000	\$0.289870	\$0.005000	\$0.313060
South Shore Harb. MUD #7	\$0.550000	\$0.030000	\$0.520000	\$0.598280	\$0.050000	\$0.646140
Tara Glen MUD	\$0.660000	\$0.060000	\$0.600000			\$0.661085
Texas City	\$0.425000	\$0.361800	\$0.063200	\$0.406119	\$0.338238	\$0.435235
Texas City ISD	\$1.269200	\$1.040000	\$0.229200	\$1.222200	\$0.981400	\$1.269300
Tiki Island	\$0.278301	\$0.239763	\$0.038538	\$0.241541	\$0.222003	\$0.278301
West Ranch Mgmt. District	\$0.570000	\$0.100000	\$0.470000	\$0.643010	\$0.181630	\$0.694450