

**TRUTH IN TAXATION SUMMARY**  
**Texas Property Tax Code Section 26.16**

**County of Panola**

<b>Taxing Entity</b>	<b>Adopted Tax Rate</b>	<b>M &amp; O Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective M &amp; O Rate</b>	<b>Rollback Tax Rate</b>
Beckville ISD 2012	1.10000	.94886	.15114	1.27818	1.002938	1.23347
City of Beckville 2012	.38552	.38552	.00000	.35863	.35863	.38732
Carthage ISD 2012	1.14000	.90000	.24000	.98000	.94000	.94000
City of Carthage 2012	.48000	.24000	.24000	.41000	.41000	.45000
County 2012	.44700	.44700	.00000	.44713	.44713	.48290
Elysian Fields ISD 2012	1.22500	1.04000	.18500	1.3566	1.062323	1.29435
Gary ISD 2012	1.24010	1.0400	.20010	1.33463	1.063738	1.24457
Joaquin ISD 2012	1.54530	1.0400	.50530	1.61740	1.046796	1.545428
Panola College 2012	.14519	.14519	.00000	.14519	.14519	.15680
Panola ESD #1 2012	.02130	.02130	.00000	.02310	.02310	.02494
PCGWD 2012	.00855	.00855	.00000	.00797	.00797	.00860
Special 2012	.01410	.01410	.00000	.01414	.01414	.01527

Tatum ISD 2012	1.17000	.85500	.31500	1.13276	.886772	1.22828
Tenaha ISD 2012	1.18658	1.04000	.14658	1.20612	1.09950	1.04010

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 the 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.