



# Grayson County Assistance District (Unincorporated Area Sales Tax Proposal)

1.5% Sales Tax on purchases in unincorporated areas

## 1 What is a County Assistance District

A County Assistance District is a district created, if approved, by voters, to fund specific purposes through sales tax in unincorporated areas only. Only voters within the unincorporated areas of the county can vote on this proposal.

## 2 Why It's Needed

Grayson County currently pays volunteer and city-based emergency departments to respond in unincorporated areas: -

Current Annual Cost: \$2.9 million - Budgeted Cost (2026): \$3.6 million+ This measure shifts part of that financial burden to a fair, sustainable source: sales tax.

- Cities are not obligated to provide Fire & EMS outside of their borders.
- Counties are not obligated to provide Fire & EMS.

## 3 Where the Money Goes:

If approved, the funds will be directed in the following order of priority : Public health or welfare, EMS, firefighting and fire prevention services.

If there are funds of the District that are available beyond what is necessary to meet the public health or welfare (EMS), firefighting and fire prevention needs, such funds may **only** be used for:

- Construction, Maintenance, or Improvement of Roads
- Provision of Law Enforcement
- Detention Services

## 4 Where Would Funds Come From

Sales tax only—NOT property tax. Collected by businesses outside city limits, including from visitors and tourist to Grayson County, including Lake Texoma.

Agriculture exemptions still apply.

## 5 What This Is NOT:

- ❑ Not a new tax for residents inside any city limits
- ❑ Not a tax on purchases inside city boundaries
- ❑ Not a property tax

**Note: This funding comes from sales tax only, not property tax.**

## 6 County Commitment

If approved, funds will be used for: -  
1) Fire& EMS services– 2) County roads and infrastructure – 3) Law Enforcement & Detention

## 7 It's About:

- Fairness – Users of services help fund them
- Sustainability – A growing funding source
- Readiness – Better prepared emergency response and infrastructure

