

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

## County of COMAL

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>Bulverde, City of</b>						
Tax Year 2015	0.135700	.135700	0.00	.127200	.127200	.137300
Tax Year 2014	0.135700	.135700	0.00	.125800	.125700	.135700
Tax Year 2013	0.132000	.132000	0.00	.122300	.122300	.132000
Tax Year 2012	0.126063	.126063	0.00	.123211	.123211	.133067
Tax Year 2011						
<b>Comal County</b>						
Tax Year 2015	0.292821	.239421	.053400	.317600	.3263	0.361300
Tax Year 2014	0.292821	.246921	.045900	.328000	.3333	0.357900
Tax Year 2013	0.278221	.262021	.052300	.337800	.3400	0.456900
Tax Year 2012	0.305221	.262021	.052300	.345400	.3393	0.466600
Tax Year 2011						
<b>Comal County/LTR</b>						
Tax Year 2015	0.0501	0.0501	0.00	0.00	0.00	0.00
Tax Year 2014	0.0501	0.0501	0.00	0.00	0.00	0.00
Tax Year 2013	0.0361	0.0361	0.00	0.00	0.00	0.00
Tax Year 2012	0.0361	0.0361	0.00	0.00	0.00	0.00
Tax Year 2011						
<b>Comal Independent School District</b>						
Tax Year 2015	1.39	1.04	.35	1.403180	1.052590	1.403180
Tax Year 2014	1.39	1.04	.35	1.374000	1.024000	1.390100
Tax Year 2013	1.43	1.04	.39	1.109260	1.499260	1.468900
Tax Year 2012	1.43	1.04	.39	1.410181	1.459260	1.450709
Tax Year 2011						
<b>Emergency Service District #1</b>						
Tax Year 2015	0.085100	.085100	0.010300	0.081700	0.081700	0.098500
Tax Year 2014	0.085100	.085100	0.117000	0.079700	0.079700	0.097700
Tax Year 2013	0.085100	.085100	0.008500	0.080100	0.080100	0.095000
Tax Year 2012	0.081667	.081667	0.03949	0.081667	0.081667	0.127696
Tax Year 2011						
<b>Emergency Service District #2</b>						
Tax Year 2015	0.060000	0.060000	0.0000	0.057500	0.057500	0.062100
Tax Year 2014	0.060000	0.060000	0.0000	0.041600	0.041600	0.044900
Tax Year 2013	0.045000	0.045000	0.0000	0.045300	0.045300	0.048900
Tax Year 2012	0.045000	0.045000	0.0000	0.045185	0.045185	0.048799
Tax Year 2011						
<b>Emergency Service District #3</b>						
Tax Year 2015	0.080000	0.070000	0.010000	0.076700	0.067100	0.086800
Tax Year 2014	0.080000	0.070000	0.019000	0.073900	0.073900	0.098800
Tax Year 2013	0.080000	0.080000	0.022000	0.080600	0.080600	0.109000
Tax Year 2012	0.080000	0.080000	0.020831	0.080336	0.080336	0.107593
Tax Year 2011						

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<b>Emergency Service District #4</b>						
Tax Year 2015	0.060000	0.060000	0.002600	0.057700	0.057700	0.064900
Tax Year 2014	0.060000	0.060000	0.002800	0.056100	0.056100	0.063300
Tax Year 2013	0.060000	0.060000	0.003100	0.059200	0.059200	0.067000
Tax Year 2012	0.060000	0.060000	0.003205	0.063142	0.063142	0.071398
Tax Year 2011						
<b>Emergency Service District #5</b>						
Tax Year 2015	0.100000	0.100000	0.008900	0.095600	0.095600	0.112100
Tax Year 2014	0.100000	0.100000	0.009600	0.093900	0.093900	0.111000
Tax Year 2013	0.100000	0.100000	0.012600	0.097300	0.097300	0.117600
Tax Year 2012	0.100000	0.100000	0.00000	0.100556	0.100556	0.108600
Tax Year 2011						
<b>Emergency Service District #6</b>						
Tax Year 2015	0.086000	0.086000	0.00000	0.067600	0.049700	0.053600
Tax Year 2014	0.071900	0.529000	0.19000	0.068500	0.049000	0.071900
Tax Year 2013	0.072500	0.051800	0.02070	0.070500	0.070500	0.096800
Tax Year 2012	0.072500	0.072500	0.00000	0.071867	0.071867	0.077616
Tax Year 2011						
<b>Emergency Service District #7</b>						
Tax Year 2015	0.077700	0.077700	0.0000	0.077700	0.077700	0.083900
Tax Year 2014	0.081500	0.081500	0.0000	0.081500	0.081500	0.088000
Tax Year 2013	0.087800	0.087800	0.0000	0.087800	0.087800	0.094800
Tax Year 2012	0.093585	0.093585	0.0000	0.093585	0.093585	0.101071
Tax Year 2011						
<b>Garden Ridge City of</b>						
Tax Year 2015	0.300200	0.191800	0.108400	0.257900	0.177600	0.300200
Tax Year 2014	0.275700	0.189900	0.085800	0.268300	0.175900	0.275700
Tax Year 2013	0.283246	0.185746	0.097500	0.281200	0.181300	0.293300
Tax Year 2012	0.283246	0.182658	0.100588	0.265588	0.169128	0.283246
Tax Year 2011						
<b>New Braunfels City of</b>						
Tax Year 2015	0.498230	0.278079	0.220151	0.467000	0.306200	0.520600
Tax Year 2014	0.498230	0.278079	0.220151	0.469500	0.311200	0.524300
Tax Year 2013	0.498230	0.278079	0.220151	0.4516000	0.305200	0.520000
Tax Year 2012	0.467344	0.268564	0.198780	0.438400	0.302300	0.498300
Tax Year 2011						
<b>New Braunfels Independent School District</b>						
Tax Year 2015	1.33910	1.01330	0.32580	1.29559	0.99039	1.356200
Tax Year 2014	1.33910	1.01330	0.32580	1.32414	1.02048	1.040100
Tax Year 2013	1.33910	1.01330	0.32580	1.00396	1.00396	1.040100
Tax Year 2012	1.33910	1.01330	0.32580	1.01330	1.01330	1.040100
Tax Year 2011						

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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.