

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

## County of Brazos

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.

**Please Note:** The information provided on the following charts begins with the 2012 tax year. Once rates are set each year, the charts will be updated to include the most recent year.

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Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>Brazos County</b>						
Tax Year 2012	.485000	.407100	.077900	.475992	.398281	.516590
Tax Year 2013	.487500	.416800	.070700	.472596	.399791	.511411
Tax Year 2014	.485000	.422600	.062400	.458472	.398096	.501568
Tax Year 2015	.485000	.424700	.060300	.470983	.414749	.517474
Tax Year 2016	.485000	.425800	.059200	.466285	.412672	.513575
<b>Brazos County Emergency Services District #1</b>						
Tax Year 2012	.030000	.011450	.018550	.030637	.017130	.037050
Tax Year 2013	.028801	.011779	.017022	.028801	.010992	.028893
Tax Year 2014	.027907	.012194	.015713	.027907	.011413	.028039
Tax Year 2015	.026162	.018552	.007610	.026162	.011432	.019956
Tax Year 2016	.026292	.019211	.007081	.025085	.017788	.026292
<b>Brazos County Emergency Services District #2</b>						
Tax Year 2012	.018616	.018616	.000000	.018616	.018616	.020105
Tax Year 2013	.018616	.018616	.000000	.015673	.015670	.016923
Tax Year 2014	.018616	.018616	.000000	.012768	.012768	.013789
Tax Year 2015	.023797	.023797	.000000	.022035	.022035	.023797
Tax Year 2016	.027014	.018599	.008415	.027014	.027014	.037590
<b>Brazos County Emergency Services District #3</b>						
Tax Year 2012	.026900	.026900	.000000	.024992	.024992	.026991
Tax Year 2013	.028000	.028000	.000000	.026780	.026780	.028922
Tax Year 2014	.029000	.029000	.000000	.027268	.027268	.029449
Tax Year 2015	.028800	.028800	.000000	.026743	.026742	.028881
Tax Year 2016	.029700	0	.029700	.029622	.029622	.031991
<b>Brazos County Emergency Services District #4</b>						
Tax Year 2012	.030000	.026527	.003473	.030659	.027366	.033028
Tax Year 2013	.030000	.022980	.007020	.027480	.024300	.033264
Tax Year 2014	.030000	.024881	.005119	.022258	.017050	.023533
Tax Year 2015	.030000	.027837	.002163	.023842	.019774	.023518
Tax Year 2016	.029996	.023737	.006259	.029449	.021979	.029996
<b>Bryan, City of</b>						
Tax Year 2012	.633308	.437483	.195825	.633308	.433527	.674933
Tax Year 2013	.629990	.434109	.195881	.620372	.421559	.662258
Tax Year 2014	.629990	.442658	.187332	.608544	.423075	.655947
Tax Year 2015	.629990	.443253	.186737	.614236	.423278	.656437
Tax Year 2016	.629990	.448172	.181818	.599318	.425245	.653509
<b>Bryan Independent School District</b>						
Tax Year 2012	1.290000	1.040000	.250000	1.245317	1.059781	1.294410
Tax Year 2013	1.290000	1.040000	.250000	1.242417	1.046269	1.302342
Tax Year 2014	1.290000	1.040000	.250000	1.169907	1.012505	1.306508
Tax Year 2015	1.350000	1.040000	.310000	1.235972	1.063759	1.367111
Tax Year 2016	1.350000	1.040000	.310000	1.370852	1.122858	1.385140

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Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>College Station, City of</b>						
Tax Year 2012	.430687	.235052	.195635	.430687	.235719	.459757
Tax Year 2013	.425958	.232905	.193053	.425958	.236861	.458758
Tax Year 2014	.452500	.259447	.193053	.414996	.231465	.452987
Tax Year 2015	.452500	.259448	.193052	.434851	.252692	.476121
Tax Year 2016	.472500	.277161	.195339	.424282	.248291	.472820
<b>College Station Independent School District</b>						
Tax Year 2012	1.335033	1.040000	.295033	1.318537	1.000088	1.351511
Tax Year 2013	1.320000	1.040000	.280000	1.312378	1.041823	1.345352
Tax Year 2014	1.380000	1.040000	.340000	1.277452	1.033924	1.410850
Tax Year 2015	1.362900	1.040000	.322900	1.334552	1.000000	1.382972
Tax Year 2016	1.396000	1.040000	.356000	1.278049	1.031984	1.417436
<b>Kurten, City of</b>						
Tax Year 2012	.130000	.130000	.000000	.121413	.121413	.131126
Tax Year 2013	.130000	.130000	.000000	.141305	.141305	.152609
Tax Year 2014	.120000	.120000	.000000	.121294	.121294	.130997
Tax Year 2015	.120000	.120000	.000000	.125120	.125120	.135129
Tax Year 2016	.117885	.117885	.000000	.117885	.117885	.127315
<b>Navasota, City of</b>						
Tax Year 2012	.487400	.346700	.140700	.465800	.449200	.487500
Tax Year 2013	.500000	.364500	.135500	.476100	.330900	.504900
Tax Year 2014	.540000	.408400	.131600	.498200	.367800	.540600
Tax Year 2015	.550000	.425400	.124600	.518200	.400900	.568200
Tax Year 2016	.554200	.439700	.114500	.515400	.527500	.684200
<b>Navasota Independent School District</b>						
Tax Year 2012	1.211000	1.040000	.171000	1.161223	1.033994	1.211778
Tax Year 2013	1.191400	1.040000	.151400	1.083582	1.000000	1.191467
Tax Year 2014	1.179940	1.040000	.139940	1.194462	1.168420	1.179942
Tax Year 2015	1.163430	1.040000	.123430	1.145295	1.064910	1.163438
Tax Year 2016	1.163430	1.040000	.123430	1.252690	1.040000	1.163430
Tax Year 2012						
Tax Year 2013						
Tax Year 2014						
Tax Year 2015						
Tax Year 2016						
Tax Year 2012						
Tax Year 2013						
Tax Year 2014						
Tax Year 2015						
Tax Year 2016						