# 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. 2012 Tax information will be available in November 2012.

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## County of Brazos

| Taxing Entity | Adopted Tax Rate | Maintenance & Operations Rate | Debt Rate | Effective Tax Rate | Effective Maintenance & Operations Rate | Rollback Tax Rate |
|---|---|---|---|---|---|---|
| **Brazos County** | | | | | | |
| Tax Year 2012 | .485000 | .407100 | .077900 | .475992 | .398281 | .516590 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Brazos County Emergency Services District #1** | | | | | | |
| Tax Year 2012 | .030000 | .011450 | .018550 | .030637 | .017130 | .037050 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Brazos County Emergency Services District #2** | | | | | | |
| Tax Year 2012 | .018616 | .018616 | .000000 | .018616 | .018616 | .020105 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Brazos County Emergency Services District #3** | | | | | | |
| Tax Year 2012 | .026900 | .026900 | .000000 | .024992 | .024992 | .026991 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Brazos County Emergency Services District #4** | | | | | | |
| Tax Year 2012 | .030000 | .026527 | .003473 | .030659 | .027366 | .033028 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Bryan, City of** | | | | | | |
| Tax Year 2012 | .633308 | .437483 | .195825 | .633308 | .433527 | .674933 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Bryan Independent School District** | | | | | | |
| Tax Year 2012 | 1.290000 | 1.040000 | .250000 | 1.245317 | 1.059781 | 1.294410 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

## County of Brazos

| Taxing Entity | Adopted Tax Rate | Maintenance & Operations Rate | Debt Rate | Effective Tax Rate | Effective Maintenance & Operations Rate | Rollback Tax Rate |
|---|---|---|---|---|---|---|
| **College Station, City of** | | | | | | |
| Tax Year 2012 | .430687 | .235052 | .195635 | .430687 | .235719 | .459757 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **College Station Independent School District** | | | | | | |
| Tax Year 2012 | 1.335033 | 1.040000 | .295033 | 1.318537 | 1.000088 | 1.351511 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Kurten, City of** | | | | | | |
| Tax Year 2012 | .130000 | .000000 | .130000 | .121413 | .121413 | .131126 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Navasota, City of** | | | | | | |
| Tax Year 2012 | .487400 | .346700 | .140700 | .465800 | .449200 | .487500 |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |
| **Navasota Independent School District** | | | | | | |
| Tax Year 2012 | 1.211000 | 1.040000 | .171000 | 1.161223 | 1.033994 | 1.211778 |
| 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 | | | | | | |
| | | | | | | |
| Tax Year 2012 | | | | | | |
| Tax Year 2013 | | | | | | |
| Tax Year 2014 | | | | | | |
| Tax Year 2015 | | | | | | |
| Tax Year 2016 | | | | | | |