

Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of Brazos County

Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
BRAZOS COUNTY						
Tax Year 2018	0.485000	0.431700	0.053300	0.466825	0.416249	0.510927
Tax Year 2017	0.485000	0.429000	0.056000	0.454225	0.403386	0.499913
Tax Year 2016	0.485000	0.425800	0.059200	0.466285	0.412672	0.513575
Tax Year 2015	0.485000	0.424700	0.060300	0.470983	0.414749	0.517474
Tax Year 2014	0.485000	0.422600	0.062400	0.458472	0.398096	0.501568
BRAZOS COUNTY EMERGENCY SERVICES DISTRICT #1						
Tax Year 2018	0.030000	0.027940	0.002060	0.029081	0.025871	0.031045
Tax Year 2017	0.030000	0.026695	0.003305	0.024879	0.018179	0.022938
Tax Year 2016	0.026292	0.019211	0.007081	0.025085	0.017788	0.026292
Tax Year 2015	0.026162	0.018552	0.007610	0.026162	0.011432	0.019956
Tax Year 2014	0.027907	0.012194	0.015713	0.027907	0.011413	0.028039
BRAZOS COUNTY EMERGENCY SERVICES DISTRICT #2						
Tax Year 2018	0.030000	0.022015	0.007985	0.024490	0.017151	0.026508
Tax Year 2017	0.025926	0.018156	0.007770	0.024417	0.016812	0.025926
Tax Year 2016	0.027014	0.018599	0.008415	0.027014	0.027014	0.037590
Tax Year 2015	0.023797	0.023797	0.000000	0.022035	0.022035	0.023797
Tax Year 2014	0.018616	0.018616	0.000000	0.012768	0.012768	0.013789
BRAZOS COUNTY EMERGENCY SERVICES DISTRICT #3						
Tax Year 2018	0.029000	0.029000	0.000000	0.028999	0.028999	0.031318
Tax Year 2017	0.029000	0.029000	0.000000	0.028738	0.028738	0.031037
Tax Year 2016	0.029700	0.029700	0.000000	0.029622	0.029622	0.031991
Tax Year 2015	0.028800	0.028800	0.000000	0.026743	0.026742	0.028881
Tax Year 2014	0.029000	0.029000	0.000000	0.027268	0.027268	0.029449
BRAZOS COUNTY EMERGENCY SERVICES DISTRICT #4						
Tax Year 2018	0.055348	0.047622	0.007726	0.056015	0.048214	0.059797
Tax Year 2017	0.057772	0.049726	0.008046	0.028925	0.022890	0.032767
Tax Year 2016	0.029996	0.023737	0.006259	0.029449	0.021979	0.029996
Tax Year 2015	0.030000	0.027837	0.002163	0.023842	0.019774	0.023518
Tax Year 2014	0.030000	0.024881	0.005119	0.022258	0.017050	0.023533
BRYAN CITY TEXAS						

Tax Year 2018	0.629990	0.478708	0.151282	0.595220	0.443951	0.642581
Tax Year 2017	0.629990	0.464587	0.165403	0.598632	0.432557	0.644401
Tax Year 2016	0.629990	0.448172	0.181818	0.599318	0.425245	0.653509
Tax Year 2015	0.629990	0.443253	0.186737	0.614236	0.423278	0.656437
Tax Year 2014	0.629990	0.442658	0.187332	0.608544	0.423075	0.655947

BRYAN INDEPENDENT SCHOOL DISTRICT

Tax Year 2018	1.340000	1.060000	0.280000	1.280150	1.163633	1.358499
Tax Year 2017	1.340000	1.060000	0.280000	0.288942	1.022220	1.326131
Tax Year 2016	1.350000	1.040000	0.310000	1.370852	1.122858	1.385140
Tax Year 2015	1.350000	1.040000	0.310000	1.235972	1.063759	1.367111
Tax Year 2014	1.290000	1.040000	0.250000	1.169907	1.012505	1.306508

COLLEGE STATION CITY TEXAS

Tax Year 2018	0.505841	0.285502	0.220339	0.478968	0.271898	0.522313
Tax Year 2017	0.497500	0.277161	0.220339	0.444262	0.266381	0.517358
Tax Year 2016	0.472500	0.277161	0.195339	0.424282	0.248291	0.472820
Tax Year 2015	0.452500	0.259448	0.193052	0.434851	0.252692	0.476121
Tax Year 2014	0.452500	0.259447	0.193053	0.414996	0.231465	0.452987

COLLEGE STATION INDEPENDENT SCHOOL DISTRICT

Tax Year 2018	1.372000	1.040000	0.332000	1.351893	1.136774	1.393361
Tax Year 2017	1.398000	1.040000	0.358000	1.312670	1.105659	1.419702
Tax Year 2016	1.396000	1.040000	0.356000	1.278049	1.031984	1.417436
Tax Year 2015	1.362900	1.040000	0.322900	1.334552	1.000000	1.382972
Tax Year 2014	1.380000	1.040000	0.340000	1.277452	1.033924	1.410850

KURTEN CITY TEXAS

Tax Year 2018	0.102335	0.102335	0.000000	0.102335	0.102335	0.110521
Tax Year 2017	0.106466	0.106466	0.000000	0.106466	0.106466	0.114983
Tax Year 2016	0.117885	0.117885	0.000000	0.117885	0.117885	0.127315
Tax Year 2015	0.120000	0.120000	0.000000	0.125120	0.125120	0.135129
Tax Year 2014	0.120000	0.120000	0.000000	0.121294	0.121294	0.130997

NAVASOTA INDEPENDENT SCHOOL DISTRICT

Tax Year 2018	1.415210	1.040000	0.375210	1.133960	1.056430	1.415210
Tax Year 2017	1.183990	1.040000	0.143990	1.233140	1.040000	1.183990
Tax Year 2016	1.163430	1.040000	0.123430	1.252690	1.040000	1.163430
Tax Year 2015	1.163430	1.040000	0.123430	1.145295	1.064910	1.163438
Tax Year 2014	1.179940	1.040000	0.139940	1.194462	1.168420	1.179942

NAVASOTA CITY OF

Tax Year 2018	0.554200	0.461300	0.092900	0.525500	0.417700	0.554300
Tax Year 2017	0.554200	0.447400	0.106800	0.525300	0.566100	0.593500
Tax Year 2016	0.554200	0.439700	0.114500	0.000000	0.000000	0.000000

Tax Year 2015	0.550000	0.425400	0.124600	0.000000	0.000000	0.000000
Tax Year 2014	0.540000	0.408400	0.131600	0.498200	0.367800	0.540600

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.