

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
Bulverde, City of						
Tax Year 2012	.126063	.126063	0.00	0.123211	0.123211	0.133067
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Comal County						
Tax Year 2012	0.350421	.298121	.052300	0.345400	.3393	0.466600
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Comal County/LTR						
Tax Year 2012	0.361	0.361	0.00	0.00	0.00	0.00
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Comal Independent School District						
Tax Year 2012	1.43	1.04	.39	1.410181	1.459260	1.450709
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Emergency Service District #1						
Tax Year 2012	0.081667	.081667	.039496	0.081667	0.081667	0.127696
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Emergency Service District #2						
Tax Year 2012	0.045000	0.045000	0.0000	0.045185	0.045185	0.048799
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Emergency Service District #3						
Tax Year 2012	0.080000	0.080000	.020831	0.080336	0.080336	0.107593
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						

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Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Emergency Service District #4						
Tax Year 2012	0.060000	0.060000	.003205	0.063142	.063142	0.071398
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Emergency Service District #5						
Tax Year 2012	0.100000	0.100000	0.00000	0.100556	.100556	0.108600
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Emergency Service District #6						
Tax Year 2012	0.072500	0.072500	0.00000	0.071867	.071867	0.077616
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Emergency Service District #7						
Tax Year 2012	0.093585	0.093585	0.0000	0.093585	.093585	0.101071
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Garden Ridge City of						
Tax Year 2012	0.283246	0.182658	0.100588	0.265588	.169128	0.283246
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
New Braunfels City of						
Tax Year 2012	.467344	.268564	.19878	0.438400	.302300	0.498300
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
New Braunfels Independent School District						
Tax Year 2012	1.33910	1.01330	.32580	Not Provided	Not Provided	Not Provided
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						

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Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
Rebecca Creek Municipal Utility District						
Tax Year 2012	0.85	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
York Creek Municipal District						
Tax Year 2012	0.0041	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Tax Year 2012						
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Tax Year 2012						
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Tax Year 2012						
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						
Tax Year 2012						
Tax Year 2011						
Tax Year 2010						
Tax Year 2009						
Tax Year 2008						

2012 Property Tax Rates in Comal County

This notice concerns 2012 property tax rates for Comal County. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

	County General Fund	Lateral Road
Last year's tax rate:		
Last year's operating taxes	\$23,113,815	\$3,981,754
Last year's debt taxes	\$4,062,667	\$0
Last year's total taxes	\$27,176,482	\$3,981,754
Last year's tax base	\$8,898,039,568	\$8,848,342,811
Last year's total tax rate	0.305421/\$100	0.045000/\$100
 This year's effective tax rate:		
Last year's adjusted taxes (after subtracting taxes on lost property)	\$27,269,308	\$3,996,502
÷ This year's adjusted tax base (after subtracting value of new property)	\$9,057,082,457	\$9,000,153,561
 = This year's effective tax rate for each fund	 0.301000/\$100	 0.044400/\$100
Total effective tax rate	0.345400/\$100	
 This year's rollback tax rate:		
Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$30,737,221	\$3,996,502
÷ This year's adjusted tax base	\$9,057,082,457	\$9,000,153,561
= This year's effective operating rate	0.339300/\$100	0.044400/\$100
× 1.08 = this year's maximum operating rate	0.366400/\$100	0.047900/\$100
+ This year's debt rate	0.052300/\$100	0.000000/\$100
 = This year's rollback rate for each fund	 0.418700/\$100	 0.047900/\$100
This year's total rollback rate	0.466600/\$100	

Statement of Increase/Decrease

If Comal County adopts a 2012 tax rate equal to the effective tax rate of 0.345400 per \$100 of value, taxes would increase compared to 2011 taxes by \$ 828,489.

Schedule A: Unencumbered Fund Balances: County General Fund

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund	Balance
GENERAL FUND	47,605,264

Schedule B: 2012 Debt Service: County General Fund

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2007 ISSUE	810,000	885,134	3,500	1,698,634
2011 ISSUE	1,750,000	381,125	0	2,131,125
2009 ISSUE	0	400,098	0	400,098
2012 ISSUE	0	487,650	0	487,650
GOODWIN SCHOOL PURCHASE	210,333	0	0	210,333
Total required for 2012 debt service				\$4,927,840
-	Amount (if any) paid from funds listed in Schedule A			\$0
-	Amount (if any) paid from other resources			\$0
-	Excess collections last year			\$0
=	Total to be paid from taxes in 2012			\$4,927,840
+	Amount added in anticipation that the unit will collect only 100.000000% of its taxes in 2012			\$0
=	Total Debt Levy			\$4,927,840

Schedule D - State Criminal Justice Mandate (For Counties)

The Comal County Auditor certifies that Comal County has spent \$ 0 in the previous 12 months beginning 01/01/2012, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. Comal County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

Schedule E - Transfer of Department, Function or Activity

The 0 spent \$ 0 from January 1, 2012 to December 31, 2012 on the 0. The 0 operates this function in all or a majority of the 0. Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function. [Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function.]

Schedule F - Enhanced Indigent Health Care Expenditures

The Comal County spent \$ 0 from January 1, 2012 to December 31, 2012 on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is 0.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 205 N Seguin Ave , New Braunfels , Tx 78130.

Name of person preparing this notice: Cathy C Talcott, RTA

Title: Tax Assessor-Collector

Date prepared: July 25, 2012

**TAX RATE INFORMATION
2012 TAX YEAR**

DATE OF VOTE	JURISDICTION	RATE:			TOTAL
		FYE	M&O	I&S	
9-Sep-12	CITY OF BULVERDE	31-Dec	0.126063		0.126063
12-Sep-12	CITY OF GARDEN RIDGE	30-Sep	0.182658	0.100588	0.283246
10-Sep-12	CITY OF NEW BRAUNFELS	30-Sep	0.268564	0.198780	0.467344
20-Sep-12	COMAL IND SCHOOL DISTRICT	31-Aug	1.040000	0.390000	1.430000
20-Sep-12	COMAL COUNTY	31-Dec	0.262021	0.052300	0.314321
10-Sep-12	COUNTY OF COMAL LTR/FL	31-Dec	0.036100		0.036100
20-Sep-12	EMS #1	31-Dec	0.081667		0.081667
18-Sep-12	EMS #2	31-Dec	0.045000		0.045000
14-Sep-12	ESD #3 (Formerly RFD#4)	31-Dec	0.080000		0.080000
5-Sep-12	ESD #4 (Formerly RFD#1)	31-Dec	0.060000		0.060000
10-Sep-12	ESD #5 (Formerly RFD#2)	31-Dec	0.100000		0.100000
10-Sep-12	ESD #6 (Formerly RFD#3)	31-Dec	0.072500		0.072500
17-Aug-12	ESD #7	31-Dec	0.093585		0.093585
20-Aug-12	NEW BRAUNFELS ISD	30-Jun	1.013300	0.325800	1.339100
18-Sep-12	REBECCA CREEK MUNICIPAL UTILITY DIST	30-Sep	0.600000	0.250000	0.850000
28-Aug-12	YORK CREEK IMPROVEMENT DIST	30-Sep	0.004100		0.004100

TAX RATE INFORMATION
2011 TAX YEAR

DATE OF VOTE	JURISDICTION	FYE	RATE:		
			M&O	I&S	TOTAL
12-Sep-11	COMAL COUNTY	31-Dec	0.259763	0.045658	0.305421
	COUNTY OF COMAL LTR/FL		0.045000		<u>0.045000</u>
	TOTAL FOR COMAL COUNTY				<u>0.350421</u>
	COMAL IND SCHOOL DIST	31-Aug	1.040000	0.390000	1.430000
7-Sep-11	CITY OF GARDEN RIDGE	30-Sep	0.171176	0.097620	0.268796
13-Sep-11	CITY OF BULVERDE	31-Dec	0.126063		0.126063
10-Aug-11	ESD #4 (Formerly RFD#1)	31-Dec	0.060000		0.060000
29-Aug-11	ESD #5 (Formerly RFD#2)	31-Dec	0.100000		0.100000
12-Sep-11	ESD #6 (Formerly RFD#3)	31-Dec	0.072500		0.072500
17-Aug-11	ESD #3 (Formerly RFD#4)	31-Dec	0.080000		0.080000
8-Sep-11	EMS #1	31-Dec	0.079082		0.079082
25-Aug-11	EMS #2	31-Dec	0.045000		0.045000
19-Aug-11	ESD #7	31-Dec	0.098000		0.098000
22-Aug-11	YORK CREEK IMPROVEMENT DIST	30-Sep	0.003800		0.003800
20-Sep-11	REBECCA CREEK MUNICIPAL UTILITY DIST		0.600000	0.250000	0.850000
7-Sep-11	CITY OF NEW BRAUNFELS	30-Sep	0.261362	0.187000	0.448362
15-Aug-11	NEW BRAUNFELS ISD	30-Jun	1.013300	0.325800	1.339100

TAX RATE INFORMATION 2010 TAX YEAR

DATE OF VOTE	JURISDICTION	FYE	RATE:		
			M&O	I&S	TOTAL
13-Sep-10	COMAL COUNTY	31-Dec	0.259763	0.029237	0.289000
	COUNTY OF COMAL LTR/FL		0.045000		<u>0.045000</u>
	TOTAL FOR COMAL COUNTY				0.334000
30-Sep-10	COMAL IND SCHOOL DIST	31-Aug	1.040000	0.330000	1.370000
7-Sep-10	CITY OF GARDEN RIDGE	30-Sep	0.164696	0.098276	0.262972
14-Sep-10	CITY OF BULVERDE	31-Dec	0.126063	0.013090	0.139153
16-Sep-10	ESD #4 (Formerly RFD#1)	31-Dec	0.060000		0.060000
15-Sep-10	ESD #5 (Formerly RFD#2)	31-Dec	0.100000		0.100000
13-Sep-10	ESD #6 (Formerly RFD#3)	31-Dec	0.030000		0.030000
16-Sep-10	ESD #3 (Formerly RFD#4)	31-Dec	0.080000		0.080000
16-Sep-10	EMS #1	31-Dec	0.069363		0.069363
15-Sep-10	EMS #2	31-Dec	0.045000		0.045000
20-Aug-10	ESD #7	31-Dec	0.098000		0.098000
23-Aug-10	YORK CREEK IMPROVEMENT DIST	30-Sep	0.003800		0.003800
21-Sep-10	REBECCA CREEK MUNICIPAL UTILITY DIST		0.600000	0.250000	0.850000
16-Sep-10	CITY OF NEW BRAUNFELS	30-Sep	0.261362	0.148500	0.409862
16-Aug-10	NEW BRAUNFELS ISD	30-Jun	1.013300	0.325800	1.339100

TAX RATE INFORMATION

2009 TAX YEAR

DATE OF VOTE	JURISDICTION	FYE	RATE:		
			M&O	I&S	TOTAL
3-Sep-09	COMAL COUNTY	31-Dec	0.232561	0.030294	0.262855
	COUNTY OF COMAL LTR/FL		0.050100		<u>0.050100</u>
	TOTAL FOR COMAL COUNTY				0.312955
23-Sep-09	COMAL IND SCHOOL DIST	31-Aug	1.040000	0.270000	1.310000
10-Sep-09	CITY OF GARDEN RIDGE	30-Sep	0.161900	0.092908	0.254808
14-Sep-09	CITY OF BULVERDE	31-Dec	0.122040	0.024760	0.146800
8-Sep-09	ESD #4 (Formerly RFD#1)	31-Dec	0.060000		0.060000
14-Sep-09	ESD #5 (Formerly RFD#2)	31-Dec	0.092000		0.092000
14-Sep-09	ESD #6 (Formerly RFD#3)	31-Dec	0.030000		0.030000
8-Sep-09	ESD #3 (Formerly RFD#4)	31-Dec	0.080000		0.080000
17-Sep-09	EMS #1	31-Dec	0.062412		0.062412
24-Sep-09	EMS #2	31-Dec	0.045000		0.045000
14-Sep-09	ESD #7	31-Dec	0.098000		0.098000
14-Sep-09	YORK CREEK IMPROVEMENT DIST	30-Sep	0.003800		0.003800
22-Sep-09	REBECCA CREEK MUNICIPAL UTILITY DIST		0.580000	0.250000	0.830000
14-Sep-09	CITY OF NEW BRAUNFELS	30-Sep	0.282179	0.127683	0.409862
17-Aug-09	NEW BRAUNFELS ISD	30-Jun	1.013300	0.325800	1.339100

TAX RATE INFORMATION
2008 TAX YEAR

DATE OF VOTE	JURISDICTION	FYE	RATE:		TOTAL
			M&O	I&S	
	COMAL COUNTY	31-Dec	0.232561	0.025362	0.257923
	COUNTY OF COMAL LTR/FL		0.0501		<u>0.0501</u>
8-Sep-08	TOTAL FOR COMAL COUNTY				0.308023
17-Sep-08	COMAL IND SCHOOL DIST	31-Aug	1.04	0.27	1.31
8-Sep-08	CITY OF GARDEN RIDGE	30-Sep	0.146696	0.062841	0.209537
15-Sep-08	CITY OF BULVERDE	31-Dec	0.122872	0.023928	0.1468
3-Sep-08	ESD #4 (Formerly RFD#1)	31-Dec	0.06		0.06
8-Sep-08	ESD #5 (Formerly RFD#2)	31-Dec	0.07908		0.07908
11-Aug-08	ESD #6 (Formerly RFD#3)	31-Dec	0.03		0.03
25-Aug-08	ESD #3 (Formerly RFD#4)	31-Dec	0.08		0.08
18-Sep-08	EMS #1	31-Dec	0.057141		0.057141
27-Aug-08	EMS #2	31-Dec	0.02		0.02
15-Sep-08	ESD #7	31-Dec	0.100000		0.100000
29-Sep-08	YORK CREEK IMPROVEMENT DIST	30-Sep	0.0038		0.0038
16-Sep-08	REBECCA CREEK MUNICIPAL UTILITY		0.5895	0.2568	0.8463
15-Sep-08	CITY OF NEW BRAUNFELS	30-Sep	0.282179	0.127683	0.409862
18-Aug-08	NEW BRAUNFELS ISD	30-Jun	1.0133	0.3255	1.3388

TAX RATE INFORMATION
2007 TAX YEAR

DATE OF VOTE	JURISDICTION	FYE	RATE:			TOTAL
			M&O	I&S		
	COMAL COUNTY	31-Dec	0.233101	0.029792	0.262893	
	COUNTY OF COMAL LTR/FL		0.0551		<u>0.0551</u>	
10-Sep	TOTAL FOR COMAL COUNTY				0.317993	
30-Aug	COMAL IND SCHOOL DIST	31-Aug	1.04	0.27	1.31	
7-Sep	CITY OF GARDEN RIDGE	30-Sep	0.149798	0.071226	0.221024	
11-Sep	CITY OF BULVERDE	31-Dec	0.128098	0.026083	0.154181	
29-Aug	ESD #4 (Formerly RFD#1)	31-Dec	0.06		0.06	
19-Sep	ESD #5 (Formerly RFD#2)	31-Dec	0.079		0.079	
10-Sep	ESD #6 (Formerly RFD#3)	31-Dec	0.027482		0.027482	
17-Aug	ESD #3 (Formerly RFD#4)	31-Dec	0.055		0.055	
27-Sep	EMS #1	31-Dec	0.0575		0.0575	
23-Aug	EMS #2	31-Dec	0.02		0.02	
10-Sep	YORK CREEK IMPROVEMENT DIST	30-Sep	0.0038		0.0038	
19-Sep	REBECCA CREEK MUNICIPAL UTILITY DIST		0.5688	0.2775	0.8463	
18-Sep	CITY OF NEW BRAUNFELS	30-Sep	0.294862	0.115	0.409862	
20-Aug	NEW BRAUNFELS ISD	30-Jun	1.01938	0.32548	1.34486	