

**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>						
2018 Tax Year	0.149723	0.149723	0.000000	0.138633	0.138633	0.149723
2017 Tax Year	0.141108	0.141108	0.000000	0.130656	0.130656	0.141108
2016 Tax Year	0.139403	0.139403	0.000000	0.129077	0.129077	0.139403
2015 Tax Year	0.135700	0.135700	0.000000	0.127200	0.127200	0.137300
2014 Tax Year	0.135700	0.135700	0.000000	0.125800	0.125700	0.135700
<b>Comal County</b>						
2018 Tax Year	0.295191	0.259191	0.036000	0.337974	0.326403	0.375644
2017 Tax Year	0.307821	0.242071	0.065750	0.316413	0.323377	0.377067
2016 Tax Year	0.292821	0.244965	0.047856	0.282682	0.322954	0.308520
2015 Tax Year	0.292921	0.239521	0.534000	0.317600	0.326300	0.361300
2014 Tax Year	0.292821	0.246921	0.045900	0.328000	0.333300	0.357900
<b>Comal County/LTR</b>						
2018 Tax Year	0.062730	0.062730	0.000000	0.000000	0.000000	0.000000
2017 Tax Year	0.050100	0.050100	0.000000	0.000000	0.000000	0.000000
2016 Tax Year	0.050100	0.050100	0.000000	0.000000	0.000000	0.000000
2015 Tax Year	0.050000	0.050000	0.000000	0.000000	0.000000	0.000000
2014 Tax Year	0.050100	0.050100	0.000000	0.000000	0.000000	0.000000
<b>Comal Independent School District</b>						
2018 Tax Year	1.390000	1.040000	0.350000	1.112020	1.496760	1.390100
2017 Tax Year	1.390000	1.040000	0.350000	1.392200	1.042200	1.390100
2016 Tax Year	1.390000	1.040000	0.350000	1.390100	1.087300	1.437300
2015 Tax Year	1.390000	1.040000	0.350000	1.403180	1.052590	1.403180
2014 Tax Year	1.390000	1.040000	0.350000	1.374000	1.024000	1.390100
<b>Emergency Service District #1</b>						
2018 Tax Year	0.085100	0.085100	0.000000	0.083579	0.083579	0.098539
2017 Tax Year	0.085100	0.085100	0.000000	0.080897	0.080897	0.096191
2016 Tax Year	0.085100	0.085100	0.000000	0.082079	0.082079	0.098270
2015 Tax Year	0.085100	0.085100	0.010300	0.081700	0.081700	0.098500
2014 Tax Year	0.085100	0.085100	0.117000	0.079700	0.079700	0.097700
<b>Emergency Service District #2</b>						
2018 Tax Year	0.080000	0.080000	0.000000	0.059697	0.059697	0.064472
2017 Tax Year	0.060000	0.060000	0.000000	0.056704	0.056704	0.061240
2016 Tax Year	0.060000	0.060000	0.000000	0.057168	0.057168	0.061741
2015 Tax Year	0.060000	0.060000	0.000000	0.057500	0.057500	0.062100
2014 Tax Year	0.060000	0.060000	0.000000	0.041600	0.041600	0.044900
<b>Emergency Service District #3</b>						
2018 Tax Year	0.079600	0.070000	0.009600	0.079601	0.073630	0.088779
2017 Tax Year	0.080000	0.074000	0.006000	0.075608	0.068993	0.084257
2016 Tax Year	0.080000	0.073000	0.007000	0.076227	0.066700	0.082807
2015 Tax Year	0.080000	0.070000	0.010000	0.076700	0.067100	0.086800
2014 Tax Year	0.080000	0.070000	0.019000	0.073900	0.073900	0.098800
<b>Emergency Service District #4</b>						
2018 Tax Year	0.065000	0.065000	0.000000	0.059134	0.059134	0.065964
2017 Tax Year	0.060000	0.060000	0.000000	0.057351	0.057351	0.064187
2016 Tax Year	0.060000	0.060000	0.000000	0.057636	0.057636	0.064696
2015 Tax Year	0.060000	0.060000	0.002600	0.057700	0.057700	0.046900
2014 Tax Year	0.060000	0.060000	0.002800	0.056100	0.056100	0.063300
<b>Emergency Service District #5</b>						
2018 Tax Year	0.100000	0.092301	0.007699	0.097847	0.089998	0.107937
2017 Tax Year	0.100000	0.091978	0.008022	0.094208	0.086339	0.101268

2016 Tax Year	0.100000	0.091643	0.008357	0.096881	0.096881	0.112988
2015 Tax Year	0.100000	0.100000	0.008900	0.095600	0.095600	0.112100
2014 Tax Year	0.100000	0.100000	0.009600	0.093900	0.093900	0.111000
<b>Emergency Service District #6</b>						
2018 Tax Year	0.072826	0.072826	0.000000	0.067432	0.067432	0.072826
2017 Tax Year	0.069670	0.069670	0.000000	0.069670	0.069670	0.147856
2016 Tax Year	0.072500	0.072500	0.000000	0.083000	0.082983	0.139713
2015 Tax Year	0.086000	0.086000	0.000000	0.067600	0.049700	0.053600
2014 Tax Year	0.071900	0.529000	0.190000	0.068500	0.049000	0.071900
<b>Emergency Service District #7</b>						
2018 Tax Year	0.069515	0.069515	0.000000	0.069515	0.069515	0.075076
2017 Tax Year	0.070655	0.070655	0.000000	0.070655	0.070655	0.076307
2016 Tax Year	0.074459	0.074459	0.000000	0.074459	0.074459	0.080415
2015 Tax Year	0.077700	0.077700	0.000000	0.077700	0.077700	0.083900
2014 Tax Year	0.081500	0.081500	0.000000	0.081500	0.081500	0.088000
<b>Garden Ridge City of</b>						
2018 Tax Year	0.323146	0.222114	0.101032	0.315770	0.101032	0.323719
2017 Tax Year	0.323146	0.211012	0.112134	0.312608	0.199603	0.327705
2016 Tax Year	0.318305	0.232410	0.115064	0.294513	0.188187	0.318305
2015 Tax Year	0.300200	0.191800	0.108400	0.257900	0.177600	0.300200
2014 Tax Year	0.275700	0.189900	0.085800	0.268300	0.175900	0.275700
<b>New Braunfels City of</b>						
2018 Tax Year	0.488220	0.278370	0.209850	0.460495	0.304112	0.515270
2017 Tax Year	0.488220	0.288370	0.199850	0.458561	0.289698	0.488221
2016 Tax Year	0.498230	0.278079	0.220151	0.477086	0.303116	0.524275
2015 Tax Year	0.498230	0.278079	0.220151	0.467000	0.306200	0.520600
2014 Tax Year	0.498230	0.278079	0.220151	0.469500	0.311200	0.524300
<b>New Braunfels Independent School District</b>						
2018 Tax Year	1.365800	1.040000	0.325800	1.130010	1.467570	1.365900
2017 Tax Year	1.339100	1.013300	0.325800	1.154600	1.194600	1.365900
2016 Tax Year	1.339100	1.013300	0.325800	1.013300	1.013300	1.365900
2015 Tax Year	1.339100	1.013300	0.325800	1.295590	0.990390	1.356200
2014 Tax Year	1.339100	1.013300	0.325800	1.324140	1.020480	1.040100
<b>Spring Branch City of</b>						
2018 Tax Year	0.120000	0.120000	0.000000	0.119837	0.119835	0.129421
2017 Tax Year	0.120000	0.120000	0.000000	0.117141	0.117141	0.126512
2016 Tax Year	0.120000	Not Provided	Not Provided	Not Provided	Not Provided	Not Provided
<b>York Creek Municipal Utility District</b>						
2018 Tax Year	0.004800	0.004800	0.000000	0.000000	0.000000	0.009329
2017 Tax Year	0.004800	0.004800	0.000000	0.000000	0.000000	0.004655
2016 Tax Year	0.004800	0.004800	0.000000	0.000000	0.000000	0.004944
2015 Tax Year	0.004800	0.004800	0.000000	0.000000	0.000000	0.004200
2014 Tax Year	0.004200	0.004200	0.000000	0.000000	0.000000	0.004300
<b>Johnson Ranch Municipal Utility District</b>						
2018 Tax Year	0.850000	0.455000	0.395000	0.000000	0.000000	1.580922
2017 Tax Year	0.850000	0.850000	0.000000	0.000000	0.000000	0.858826
2016 Tax Year	0.850000	0.850000	0.000000	0.000000	0.000000	1.702236
2015 Tax Year	0.850000	0.850000	0.000000	0.000000	0.000000	0.850000
2014 Tax Year	0.850000	0.850000	0.000000	0.000000	0.000000	0.000000
<b>Comal County Water Improvement District No 6</b>						
2018 Tax Year	0.850000	0.300000	0.550000	0.000000	0.000000	0.850000
2017 Tax Year	0.850000	0.850000	0.000000	0.000000	0.000000	0.000000
2016 Tax Year	0.850000	0.850000	0.000000	0.000000	0.000000	0.000000
2015 Tax Year	0.850000	0.850000	0.000000	0.000000	0.000000	0.000000
2014 Tax Year						
<b>Meyer Ranch Municipal Utility District</b>						
2018 Tax Year	0.950000	0.950000	0.000000	0.000000	0.000000	0.000000
<b>Comal County Water Improvement District 1A</b>						
2018 Tax Year	0.794000	0.000000	0.000000	0.000000	0.000000	0.000000
<b>Rebecca Creek Municipal Utility District</b>						
2014 Tax Year	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2013 Tax Year	0.550000	0.300000	0.250000	0.000000	0.000000	0.000000

2012 Tax Year	0.850000	0.000000	0.000000	0.000000	0.000000	0.000000
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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.









