

## Truth in Taxation Summary

Texas Property Tax Code Section 26.16

Taxing Unit and Tax Year	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>County of Gillespie</b>						
2018	\$0.4081	\$0.3795	\$0.0286	\$0.3870	\$0.4326	\$0.4292
2017	\$0.3999	\$0.3681	\$0.0318	\$0.3999	\$0.4545	\$0.5286
2016	\$0.4342	\$0.4097	\$0.0245	\$0.4019	\$0.374	\$0.4342
2015	\$0.3703	\$0.0444	\$0.4147	\$0.3756	\$0.4168	\$0.4501
2014	\$0.3971	\$0.3577	\$0.0394	\$0.3751	\$0.4049	\$0.4766
<b>City of Fredericksburg</b>						
2018	\$0.22560	\$0.18798	\$0.03762	\$0.21670	\$0.28040	\$0.22830
2017	\$0.2256	\$0.1627	\$0.0629	\$0.2156	\$0.3084	\$0.2726
2016	\$0.2400	\$0.2025	\$0.0375	\$0.2203	\$0.1828	\$0.2435
2015	\$0.1761	\$0.0552	\$0.2313	\$0.2313	\$0.3154	\$0.3406
2014	\$0.2365	\$0.1794	\$0.0571	\$0.2365	\$0.2578	\$0.2400
<b>Fredericksburg ISD</b>						
2018	\$1.1462	\$1.0400	\$0.1062	\$1.0937	\$1.4970	\$1.1700
2017	\$1.1462	\$1.0400	\$0.1062	\$1.0418	\$1.3750	\$1.1797
2016	\$1.1462	\$1.0400	\$0.1062	\$1.0775	\$0.9713	\$1.1607
2015	\$1.1462	\$1.0400	\$0.1062	\$1.0572	\$1.0572	\$1.1623
2014	\$1.1462	\$1.0400	\$0.1062	\$1.1921	\$1.0803	\$1.1511
<b>Harper ISD</b>						
2018	\$1.0400	\$1.0400	\$0.00	\$1.0248	\$1.3931	\$1.0400
2017	\$1.0400	\$1.0400	\$0.00	\$1.0012	\$1.3461	\$1.0400
2016	\$1.0400	\$1.0400	\$0.00	\$1.0254	\$1.0254	\$1.0400
2015	\$1.0400	\$1.0400	\$0.00	\$0.9899	\$0.9899	\$1.0400
2014	\$1.0400	\$1.0400	\$0.00	\$1.0322	\$1.0400	\$1.0400
<b>Doss CCSD</b>						
2018	\$0.9267	\$0.9267	\$0.00	\$0.9085	\$1.0387	\$1.0400
2017	\$0.9267	\$0.9267	\$0.00	\$0.8749	\$1.0015	\$1.0400
2016	\$0.9267	\$0.9267	\$0.00	\$0.9341	\$0.9341	\$1.0400
2015	\$0.9267	\$0.9267	\$0.00	\$0.8669	\$0.8669	\$1.0400
2014	\$0.9267	\$0.9267	\$0.00	\$0.9553	\$0.9267	\$0.9267
<b>Hill Country UWCD</b>						
2018	\$0.0067	\$0.0067	\$0.00	\$0.0067	\$0.0067	\$0.0072
2017	\$0.0071	\$0.0071	\$0.00	\$0.0071	\$0.0071	\$0.0076
2016	\$0.0078	\$0.0078	\$0.00	\$0.0074	\$0.0074	\$0.0079
2015	\$0.0078	\$0.0078	\$0.00	N/A	N/A	\$0.0085
2014	\$0.0085	\$0.0085	\$0.00	N/A	N/A	\$0.0085
<b>Gillespie WCID</b>						
2018	\$0.0002	\$0.0002	\$0.00	N/A	N/A	\$0.0002
2017	\$0.0002	\$0.0002	\$0.00	N/A	N/A	\$0.0002
2016	\$0.0002	\$0.0002	\$0.00	N/A	N/A	\$0.0002
2015	\$0.0002	\$0.0002	\$0.00	N/A	N/A	\$0.0002
2014	\$0.0002	\$0.0002	\$0.00	N/A	N/A	\$0.0002
<b>Stonewall WCID</b>						
2018	\$0.3767	\$0.3767	\$0.00	N/A	N/A	\$0.3814
2017	\$0.3767	\$0.3767	\$0.00	N/A	N/A	\$0.3767
2016	\$0.3813	\$0.3813	\$0.00	N/A	N/A	\$0.3813
2015	\$0.3550	\$0.3550	\$0.00	N/A	N/A	\$0.3666
2014	\$0.3633	\$0.3633	\$0.00	N/A	N/A	\$0.3634

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.