

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

## County of LaSalle

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.

\*The information provided on the following charts begins with the 2013 tax year.\*

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Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>LaSalle County</b>						
Tax Year 2013	.273695	.168327	.105368	.273695	.377721	.517176
Tax Year 2014	.384937	.192690	.192247	.192690	.217635	.427292
Tax Year 2015	.442476	.246533	.195943	.442476	.269025	.486490
Tax Year 2016	.669000	.384000	.285000	.700802	.393229	.704462
Tax Year 2017						
<b>Cotulla ISD</b>						
Tax Year 2013	1.154	1.04	.114	1.154	1.43854	1.17
Tax Year 2014	1.143370					
Tax Year 2015	1.18675	1.06000	.12675	1.18675		1.29675
Tax Year 2016	1.26472					
Tax Year 2017						
<b>City of Cotulla</b>						
Tax Year 2013	.612870					
Tax Year 2014	.524984					
Tax Year 2015	.61837					
Tax Year 2016	.71837					
Tax Year 2017						

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Taxing Entity	Adopted Tax Rate	Maintenance & Operations Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations Rate	Rollback Tax Rate
<b>City of Encinal</b>						
Tax Year 2013	.777100					
Tax Year 2014	.777100					
Tax Year 2015	.709910					
Tax Year 2016	.699100					
Tax Year 2017						
<b>Wintergarden Water District</b>						
Tax Year 2013	.005800					
Tax Year 2014	.005150					
Tax Year 2015	.005730					
Tax Year 2016	.00620					
Tax Year 2017						