

TRUTH IN TAXATION SUMMARY

TEXAS PROPERTY TAX CODE SECTION 26.16

KENDALL COUNTY, TEXAS

Taxing Unit	Year	Adopted Rate	M&O Rate	I&S Rate	Eff. Rate	Eff M&O Rate	Rollback Tax Rate
Kendall County	2018	0.4127	0.351963	0.060737	0.41025	0.417445	0.440742
	2017	0.4127	0.34898	0.06372	0.405534	0.41344	0.439639
	2016	0.4127	0.346487	0.066213	0.381359	0.412301	0.441646
	2015	0.3867	0.345962	0.040738	0.386726	0.412335	0.416167
	2014	0.394	0.350796	0.043204	0.394079	0.414159	0.490495
	2013	0.394	0.34857	0.04543	0.394353	0.364952	0.444733
	2012	0.395	0.368746	0.026254	0.370956	0.341339	0.399722
	2011	0.37	0.343364	0.026636	0.3761	0.3491	0.3770
	2010	0.37	0.343382	0.026618	0.3701	0.3434	0.3708
	2009	0.37	0.343222	0.026778	0.3651	0.3374	0.3643
	2008	0.37	0.341963	0.028037	0.350466	0.382556	0.441197
	2007	0.37	0.339318	0.030682	0.329528	0.370626	0.400276
	Boerne, City of	2018	0.472	0.3651	0.1069	0.4645	0.3585
2017		0.472	0.3585	0.1135	0.4644	0.3556	0.5179
2016		0.472	0.3426	0.1294	0.4547	0.4801	0.5185
2015		0.472	0.3095	0.1628			
2014		0.472	0.3092	0.1628	0.4684	0.4501	0.4861
2013		0.472	0.2947	0.1773	0.267		0.6776
2012		0.472	0.2925	0.1795	0.444476	0.268404	0.481364
2011		0.452	0.2647	0.1873	0.452	0.3957	0.6308
2010		0.4422	0.2451	0.1971		0.3995	0.6286
2009		0.4422	0.2518	0.1904	0.4361	0.4035	0.6424
2008		0.4422	0.2587	0.1835	0.3978	0.3915	0.6064
2007	0.4422	0.2541	0.1881	0.39314	0.451	0.68792	
Fair Oaks Ranch, City of	2018	0.36678	0.3306	0.0318	0.322214	0.284856	0.344361
	2017	0.3295	0.2909	0.0386	0.3086	0.2759	0.2979
	2016	0.3233	0.2815	0.04816	0.2974	0.2604	0.2812
	2015	0.3073					
	2014	0.2663	0.2663		0.2541	0.2603	0.2811
	2013	0.2663	0.2663		0.267		0.2883
	2012	0.2663	0.2663		0.2463	0.2516	0.2717
	2011	0.2461	0.2461		0.2461	0.2510	0.2710
	2010	0.2415	0.2415		0.2421	0.2464	0.2661
	2009	0.2415	0.2415		0.2341	0.2369	0.2558
	2008	0.2415	0.2415		0.228767	0.228767	0.247068
2007	0.2440	0.2440		0.22611	0.22611	0.244198	

Boerne ISD	2018	1.354	1.04	0.314	1.2395	1.50	1.3999
	2017	1.354	1.04	0.314	1.2797	1.04	1.3782
	2016	1.316	1.04	0.276	1.2385	1.00005	1.3278
	2015	1.294	1.04	0.254			
	2014	1.294	1.04	0.254	1.0472	1.04	1.2941
	2013	1.294	1.04	0.254	1.2819	1.10961	1.352
	2012	1.294	1.04	0.254	1.3333	1.0793	1.29401
	2011	1.314	1.04	0.274	1.336	1.0586	1.31401
	2010	1.314	1.04	0.274	1.342	1.0986	1.31401
	2009	1.330	1.04	0.290	1.3075	1.31	1.3301
	2008	1.330	1.04	0.290	1.167203	1.1425	1.3301
	2007	1.330	1.04	0.290	1.15302	1.12511	1.3301
Comfort ISD	2018	1.230	1.04	0.190	1.1833	1.50	1.2291
	2017	1.202	1.04	0.162	1.1839	1.04	1.2308
	2016	1.204	1.04	0.164	1.2023	1.04	1.2456
	2015	1.210					
	2014	1.210	1.015	0.195	1.2484	0.2435	1.2835
	2013	1.210	0.999	0.211	1.1701		1.2928
	2012	1.210	0.975	0.235	1.2168	1.0097	1.3157
	2011	1.21	0.975	0.235	1.2122	1.0839	1.3005
	2010	1.21	0.966	0.244	1.1482	1.0841	1.2853
	2009	1.21	0.989	0.221	1.209351	1.0051	1.301359
	2008	1.21	0.985	0.225	1.166219	1.074	1.28
	2007	1.17	0.945	0.225	1.225919	1.00145	1.2277
Blanco ISD	2018	1.1962	1.06	0.1362		1.06	1.2021
	2017	1.1962	1.06	0.1362	1.1962	1.06	1.3275
	2016	1.1962	1.04	0.1562	0.1348	1.04	1.1984
	2015	1.1962	1.04	0.1562		1.04	1.1962
	2013	1.213	1.04	0.173			
	2012	1.206	1.04	0.166	1.1974	1.04	1.2141
	2011	1.1607	1.04	0.1207	1.1842	1.0182	1.206
	2010	1.1517	1.04	0.1117	1.0645	0.9528	1.2097
	2009	1.0838	0.9791	0.1047	1.0626	0.9546	1.0839
	2008	1.09338	0.99338	0.1000	1.0148	0.8998	1.0756
	2007	1.0942	0.9738	0.1204	1.234	1.1136	1.2713
Fredericksburg ISD	2018	1.14620	1.04	0.1062			
	2017	1.14620	1.04	0.1062	1.0418	1.375	1.1797
	2016						
	2015	1.1462	1.04	0.1062	1.1790	1.0572	1.1618
	2014	1.1462	1.04	0.1062	1.1171	1.0418	1.1532
	2013	1.1462	1.04	0.1062	1.2001	1.0805	1.1546
	2012	1.1462	1.04	0.1062	1.1296	1.0249	1.1579
	2011	1.1462	1.04	0.1062	1.1898	1.0648	1.1651
	2010	1.1462	1.04	0.1062	1.1921	1.0803	1.1511
	2009	1.1462	1.04	0.1062	1.1314	1.0216	1.1503
	2008	1.1462	1.04	0.1062	1.2407	1.1263	1.1544

	2007	1.1462	1.0400	0.1062	1.2529	1.1445	1.1469
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Comal ISD	2018	1.39	1.04		1.12	1.496760	1.390100
	2017	1.39					
	2016	1.39					
	2015	1.39	1.04	0.35	1.403180	1.052590	1.403180
	2014	1.43	1.04	0.39			
	2013	1.43	1.04	0.39	1.10926	1.49926	1.4689
	2012	1.43	1.04	0.39			1.450709
Cow Creek Groundwater	2018	0.005	0.005				0.0052
	2017	0.005	0.005		0.0049	0.0049	0.0052
	2016	0.005					
	2015	0.005					
	2014	0.005	0.005		0.0049	0.0049	0.0052
	2013	0.005			0.0049		0.0052
	2012	0.005			0.0049	0.0049	0.0052
	2011	0.005			0.005	0.005	0.0054
	2010	0.005			0.005	0.005	0.0054
	2009	0.005			0.004839	0.004839	0.005226
	2008	0.005			0.004655	0.004655	0.005027
	2007	0.005			0.004138	0.004138	0.004469
KCWCID #1	2018	0.3207	0.3207				0.3265
	2017	0.3149	0.3419				0.3149
	2016	0.2900					
	2015	0.2750					
	2014	0.2562	0.2562		0.2573	0.2573	0.2573
	2013						
	2012	0.2217					0.226
	2011	0.21732					0.21732
	2010	0.2151					0.2151
	2009	0.209551					0.209551
	2008	0.201976					0.201976
	2007	0.2055					0.2055
KCWCID #2A	2018						
	2017	0.95	0.95				
Kendall County MUD #1	2018	0.65	0.65				
	2017	0.65	0.65				0.65
	2016	0.65					
Miralomas MUD	2018	1.000	1				
	2017	1.000	1				

NOTE: ALL PROPERTY TAX RATES PRESENTED ABOVE ARE PER \$100 TAXABLE VALUE

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 the 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.