

Tax Rates for Entities located in Caldwell County
Truth in Taxation Summary
Property Tax Code requirement 26.16

Entity	Tax Year	Adopted Tax Rate	Maintenance & Operation Rate	Debt Rate	Effective Tax Rate	Effective Maintenance & Operations	Rollback Tax Rate
Caldwell County	2016	\$ 0.7752	\$ 0.7072	\$ 0.0680	\$ 0.7115	\$ 0.7370	\$ 0.7767
	2015	\$ 0.7174	\$ 0.6494	\$ 0.0680	\$ 0.7175	\$ 0.7512	\$ 0.7827
	2014	\$ 0.6905	\$ 0.6225	\$ 0.0680	\$ 0.6618	\$ 0.6786	\$ 0.7231
	2013	\$ 0.6906	\$ 0.6160	\$ 0.0746	\$ 0.6581	\$ 0.6693	\$ 0.7225
	2012	\$ 0.6908	\$ 0.6168	\$ 0.0739	\$ 0.6631	\$ 0.6884	\$ 0.7310
	2011	\$ 0.6908	\$ 0.6224	\$ 0.0684	\$ 0.6579	\$ 0.6769	\$ 0.7193
	2010	\$ 0.6909	\$ 0.6256	\$ 0.0653	\$ 0.6661	\$ 0.6798	\$ 0.7261
	2009	\$ 0.6908	\$ 0.6271	\$ 0.0637	\$ 0.6781	\$ 0.6865	\$ 0.7240
	Farm to Market	2016	\$ 0.0001	\$ 0.0001	\$ -	\$ -	\$ -
2015		\$ 0.0001	\$ 0.0001	\$ -	\$ -	\$ -	\$ -
2014		\$ 0.0001	\$ 0.0001	\$ -	\$ -	\$ -	\$ -
2013		\$ 0.0001	\$ 0.0001	\$ -	\$ -	\$ -	\$ -
2012		\$ 0.0001	\$ 0.0001	\$ -	\$ -	\$ -	\$ -
2011		\$ 0.0001	\$ 0.0001	\$ -	\$ -	\$ -	\$ -
2010		\$ 0.0001	\$ 0.0001	\$ -	\$ 0.0001	\$ 0.0001	\$ 0.0001
2009		\$ 0.0002	\$ 0.0002	\$ -	\$ 0.0002	\$ 0.0002	\$ 0.0002
City of Lockhart		2016	\$ 0.7333	\$ 0.6033	\$ 0.1300	\$ 0.7218	\$ 0.5873
	2015	\$ 0.7333	\$ 0.5967	\$ 0.1366	\$ 0.7096	\$ 0.5967	\$ 0.7810
	2014	\$ 0.7227	\$ 0.6077	\$ 0.1150	\$ 0.7006	\$ 0.5891	\$ 0.7512
	2013	\$ 0.7227	\$ 0.6077	\$ 0.1150	\$ 0.7120	\$ 0.5987	\$ 0.7615
	2012	\$ 0.7227	\$ 0.6077	\$ 0.1150	\$ 0.7227	\$ 0.6077	\$ 0.7713
	2011	\$ 0.7228	\$ 0.6078	\$ 0.1150	\$ 0.7228	\$ 0.6078	\$ 0.7714
	2010	\$ 0.7292	\$ 0.6132	\$ 0.1160	\$ 0.6789	\$ 0.5678	\$ 0.7292
	2009	\$ 0.7090	\$ 0.5930	\$ 0.1160	\$ 0.6878	\$ 0.5531	\$ 0.7133
	City of Luling	2016	\$ 0.5100	\$ 0.5100	\$ -	\$ 0.4729	\$ 0.4729
2015		\$ 0.4964	\$ 0.4964	\$ -	\$ 0.4598	\$ 0.4598	\$ 0.4965
2014		\$ 0.4700	\$ 0.4700	\$ -	\$ 0.4491	\$ 0.4491	\$ 0.4850
2013		\$ 0.4542	\$ 0.4542	\$ -	\$ 0.4276	\$ 0.4276	\$ 0.4618
2012		\$ 0.4400	\$ 0.4400	\$ -	\$ 0.4095	\$ 0.4095	\$ 0.4422
2011		\$ 0.4346	\$ 0.4346	\$ -	\$ 0.4316	\$ 0.4316	\$ 0.4661
2010		\$ 0.4346	\$ 0.4346	\$ -	\$ 0.4025	\$ 0.4025	\$ 0.4347
2009		\$ 0.3944	\$ 0.3944	\$ -	\$ 0.3652	\$ 0.3652	\$ 0.3944
City of Martindale		2016	\$ 0.4925	\$ 0.4925	\$ -	\$ 0.4925	\$ 0.4921
	2015	\$ 0.4970	\$ 0.4970	\$ -	\$ 0.4822	\$ 0.4822	\$ 0.5207
	2014	\$ 0.4970	\$ 0.4970	\$ -	\$ 0.4609	\$ 0.4609	\$ 0.4977
	2013	\$ 0.4700	\$ 0.4700	\$ -	\$ 0.4412	\$ 0.4412	\$ 0.4764
	2012	\$ 0.4400	\$ 0.4400	\$ -	\$ 0.4279	\$ 0.4279	\$ 0.4621
	2011	\$ 0.4300	\$ 0.4300	\$ -	\$ 0.4155	\$ 0.4107	\$ 0.4435
	2010	\$ 0.4160	\$ 0.4160	\$ -	\$ 0.3421	\$ 0.3421	\$ 0.3694
	2009	\$ 0.3460	\$ 0.3460	\$ -	\$ 0.2131	\$ 0.2131	\$ 0.2301
	City of Mustang Ridge	2016	\$ 0.4792	\$ 0.4374	\$ 0.0418	\$ 0.4566	\$ 0.4050
2015		\$ 0.4950	\$ 0.4391	\$ 0.0559	\$ 0.4634	\$ 0.4066	\$ 0.4391
2014		\$ 0.4998	\$ 0.4386	\$ 0.0612	\$ 0.4203	\$ 0.4203	\$ 0.4539
2013		\$ 0.4188	\$ 0.4188	\$ -	\$ 0.3878	\$ 0.3878	\$ 0.4188
2012		\$ 0.3825	\$ 0.3825	\$ -	\$ 0.3542	\$ 0.3542	\$ 0.3825
2011		\$ 0.3578	\$ 0.3578	\$ -	\$ 0.3578	\$ 0.3578	\$ 0.3864
2010		\$ 0.3371	\$ 0.3371	\$ -	\$ 0.3122	\$ 0.3122	\$ 0.3371
2009		\$ 0.3065	\$ 0.3065	\$ -	\$ 0.2838	\$ 0.2838	\$ 0.3065
City of Niederwald		2016	\$ 0.2788	\$ 0.2788	\$ -	\$ 0.2788	\$ 0.2788
	2015	\$ 0.2880	\$ 0.2880	\$ -	\$ 0.2676	\$ 0.2676	\$ 0.2890
	2014	\$ 0.2880	\$ 0.2880	\$ -	\$ 0.2886	\$ 0.2886	\$ 0.3116
	2013	\$ 0.2880	\$ 0.2880	\$ -	\$ 0.2880	\$ 0.2880	\$ 0.3110
	2012	\$ 0.2875	\$ 0.2875	\$ -	\$ 0.2875	\$ 0.2875	\$ 0.3105
	2011	\$ 0.2954	\$ 0.2954	\$ -	\$ 0.2954	\$ 0.2954	\$ 0.3190
	2010	\$ 0.3000	\$ 0.3000	\$ -	\$ 0.3072	\$ 0.3072	\$ 0.3317
	2009	\$ 0.2976	\$ 0.2976	\$ -	\$ 0.2976	\$ 0.2976	\$ 0.3214
	City of Uhland	2016	\$ 0.1949	\$ 0.1949	\$ -	\$ 0.1949	\$ 0.1949
2015		\$ 0.2138	\$ 0.2138	\$ -	\$ 0.1980	\$ 0.1980	\$ 0.2138
2014		\$ 0.2060	\$ 0.2060	\$ -	\$ 0.1908	\$ 0.1908	\$ 0.2060
2013		\$ 0.2095	\$ 0.2095	\$ -	\$ 0.1940	\$ 0.1940	\$ 0.2095
2012		\$ 0.1700	\$ 0.1700	\$ -	\$ 0.1717	\$ 0.1717	\$ 0.1854
2011		\$ 0.1700	\$ 0.1700	\$ -	\$ 0.1655	\$ 0.1655	\$ 0.1787
2010		\$ 0.1700	\$ 0.1700	\$ -	\$ 0.1769	\$ 0.1769	\$ 0.1910
2009		\$ 0.1700	\$ 0.1700	\$ -	\$ 0.1659	\$ 0.1659	\$ 0.1791
City of San Marcos		2016	\$ 0.5302	\$ 0.3185	\$ 0.2117	\$ 0.5143	\$ 0.3387
	2015	\$ 0.5302	\$ 0.3147	\$ 0.2155	\$ 0.5099	\$ 0.5314	\$ 0.5491
	2014	\$ 0.5302	\$ 0.2933	\$ 0.2369	\$ 0.5089	\$ 0.3055	\$ 0.5427
	2013	\$ 0.5302	\$ 0.2642	\$ 0.2660	\$ 0.5138	\$ 0.5162	\$ 0.5710
	2012	\$ 0.5302	\$ 0.2651	\$ 0.2651	\$ 0.5240	\$ 0.2386	\$ 0.5573
	2011	\$ 0.5302	\$ 0.2332	\$ 0.2970	\$ 0.5341	\$ 0.2194	\$ 0.5535
	2010	\$ 0.5302	\$ 0.2103	\$ 0.3119	\$ 0.5575	\$ 0.2274	\$ 0.5956
2009	\$ 0.5302	\$ 0.2102	\$ 0.3200	\$ 0.5264	\$ 0.2305	\$ 0.5876	
Lockhart ISD	2016	\$1.33236	\$1.0400	\$0.29236	\$ 1.2936	\$ 1.0356	\$ 1.3481
	2015	\$ 1.3305	\$ 1.0400	\$ 0.2905	\$ 1.4000	\$ 1.0405	\$ 1.3451

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	2014	\$ 1.4291	\$ 1.0400	\$ 0.3891	\$ 1.1487	\$ 1.0603	\$ 1.4304
	2013	\$ 1.1795	\$ 1.0400	\$ 0.1395	\$ 1.1474	\$ 1.0401	\$ 1.1909
	2012	\$ 1.1868	\$ 1.0400	\$ 0.1468	\$ 1.1730	\$ 1.1056	\$ 1.2034
	2011	\$ 1.1182	\$ 1.0400	\$ 0.1482	\$ 1.0931	\$ 1.0600	\$ 1.1939
	2010	\$ 1.1948	\$ 1.0400	\$ 0.1548	\$ 1.1708	\$ 1.0400	\$ 1.2011
	2009	\$ 1.2300	\$ 1.0400	\$ 0.1900	\$ 1.1756	\$ 1.0459	\$ 1.2376
Luling ISD	2016	\$ 1.1210	\$ 1.0390	\$ 0.0820	\$ 1.2358	\$ 1.0775	\$ 1.1221
	2015	\$ 1.1265	\$ 1.0390	\$ 0.0875	\$ 1.2785	\$ 1.1917	\$ 1.1300
	2014	\$ 1.1144	\$ 1.0390	\$ 0.0754	\$ 1.0396	\$ 1.0723	\$ 1.1155
	2013	\$ 1.1152	\$ 1.0390	\$ 0.0762	\$ 1.0190	\$ 1.0947	\$ 1.1173
	2012	\$ 1.1152	\$ 1.0390	\$ 0.0762	\$ 0.8969	\$ 1.0991	\$ 1.1301
	2011	\$ 1.0390	\$ 1.0390	\$ -	\$ 1.0386	\$ 1.0753	\$ 1.0400
	2010	\$ 1.0390	\$ 1.0390	\$ -	\$ 1.0182	\$ 1.0759	\$ 1.0400
	2009	\$ 1.0390	\$ 1.0390	\$ -	\$ 0.9978	\$ 1.0802	\$ 1.0400
Prairie Lea ISD	2016	\$ 0.9900	\$ 0.9900	\$ -	\$ 0.9446	\$ 0.9504	\$ 1.0401
	2015	\$ 0.9800	\$ 0.9800	\$ -	\$ 1.2234	\$ 1.1471	\$ 1.0401
	2014	\$ 0.9800	\$ 0.9800	\$ -	\$ 0.8230	\$ 0.9714	\$ 1.0114
	2013	\$ 0.9800	\$ 0.9800	\$ -	\$ 0.9379	\$ 1.0105	\$ 1.0401
	2012	\$ 0.9700	\$ 0.9700	\$ -	\$ 0.7862	\$ 0.9720	\$ 0.9720
	2011	\$ 0.9500	\$ 0.9500	\$ -	\$ 0.9185	\$ 1.0088	\$ 1.0088
	2010	\$ 0.9500	\$ 0.9500	\$ -	\$ 0.8970	\$ 0.9788	\$ 0.9778
	2009	\$ 0.9400	\$ 0.9400	\$ -	\$ 1.1165	\$ 1.0655	\$ 1.0400
San Marcos ISD	2016	\$ 1.4141	\$ 1.0600	\$ 0.3541	\$ 1.3935	\$ 1.0600	\$ 1.4141
	2015	\$ 1.4141	\$ 1.0600	\$ 0.3541	\$ 1.3415	\$ 0.9874	\$ 1.4141
	2014	\$ 1.4141	\$ 1.0600	\$ 0.3541	\$ 1.4049	\$ 1.0508	\$ 1.3941
	2013	\$ 1.4141	\$ 1.0400	\$ 0.3741	\$ 1.3062	\$ 0.9321	\$ 1.4141
	2012	\$ 1.3500	\$ 1.0400	\$ 0.3100	\$ 1.3368	\$ 1.0268	\$ 1.3501
	2011	\$ 1.3500	\$ 1.0400	\$ 0.3100	\$ 1.3550	\$ 1.0450	\$ 1.3501
	2010	\$ 1.3500	\$ 1.0400	\$ 0.3100	\$ 1.4241	\$ 1.0941	\$ 1.3503
	2009	\$ 1.3700	\$ 1.0400	\$ 0.3300	\$ 1.3599	\$ 1.0299	\$ 1.3820
Hays CISD	2016	\$ 1.5377	\$ 1.0400	\$ 0.4977	\$ 1.4400	\$ 0.9463	\$ 1.5377
	2015	\$ 1.5377	\$ 1.0400	\$ 0.4977	\$ 1.4124	\$ 0.9147	\$ 1.5377
	2014	\$ 1.5377	\$ 1.0400	\$ 0.4977	\$ 1.4216	\$ 0.9239	\$ 1.5377
	2013	\$ 1.4613	\$ 1.0400	\$ 0.4213	\$ 1.4541	\$ 1.0328	\$ 1.4613
	2012	\$ 1.4613	\$ 1.0400	\$ 0.4213	\$ 1.4701	\$ 1.0488	\$ 1.4613
	2011	\$ 1.4613	\$ 1.0400	\$ 0.4213	\$ 1.4790	\$ 1.0577	\$ 1.4613
	2010	\$ 1.4613	\$ 1.0400	\$ 0.4213	\$ 1.5241	\$ 1.1028	\$ 1.4613
	2009	\$ 1.4613	\$ 1.0400	\$ 0.4213	\$ 1.4860	\$ 1.0647	\$ 1.4613
Gonzales ISD	2016	\$ 1.1800	\$ 1.0400	\$ 0.1400	\$ 1.4517	\$ 1.0401	\$ 1.1910
	2015	\$ 1.1633	\$ 1.0400	\$ 0.1233	\$ 1.8251	\$ 1.0401	\$ 1.1633
	2014	\$ 1.1248	\$ 1.0400	\$ 0.0848	\$ 0.7251	\$ 1.0401	\$ 1.1248
	2013	\$ 0.9677	\$ 0.9357	\$ 0.0320	\$ 0.6300	\$ 0.9357	\$ 0.9677
	2012	\$ 0.9724	\$ 0.9357	\$ 0.0367	\$ 0.6149	\$ 0.9357	\$ 0.9724
	2011	\$ 1.1055	\$ -	\$ -	\$ -	\$ -	\$ -
	2010	\$ 1.1083	\$ -	\$ -	\$ -	\$ -	\$ -
	2009	\$ 1.1115	\$ -	\$ -	\$ -	\$ -	\$ -
Waelder ISD	2016	\$ 1.1495	\$ 1.0400	\$ 0.1095	\$ 1.3714	\$ 1.0400	\$ 1.1615
	2015	\$ 1.1350	\$ 1.0400	\$ 0.0950	\$ 1.1497	\$ 1.0400	\$ 1.1350
	2014	\$ 1.1350	\$ 1.0400	\$ 0.0950	\$ 1.1862	\$ 1.0400	\$ 1.1571
	2013	\$ 1.1283	\$ 1.0133	\$ 0.1150	\$ 0.8792	\$ 1.0133	\$ 1.1252
	2012	\$ 1.2151	\$ 1.0400	\$ 0.1751	\$ 1.0582	\$ 1.0400	\$ 1.2052
	2011	\$ 1.2389	\$ -	\$ -	\$ -	\$ -	\$ -
	2010	\$ 1.2353	\$ -	\$ -	\$ -	\$ -	\$ -
	2009	\$ 1.2396	\$ -	\$ -	\$ -	\$ -	\$ -
ACC Jr College	2016	\$ 0.1020	\$ 0.0900	\$ 0.0120	\$ 0.0910	\$ 0.0815	\$ 0.0880
	2015	\$ 0.1005	\$ 0.0900	\$ 0.0105	\$ 0.0843	\$ 0.0805	\$ 0.0974
	2014	\$ 0.0942	\$ 0.0900	\$ 0.0042	\$ 0.0864	\$ 0.0820	\$ 0.0885
	2013	\$ 0.0949	\$ 0.0900	\$ 0.0049	\$ 0.0917	\$ 0.0868	\$ 0.0986
	2012	\$ 0.0951	\$ 0.0900	\$ 0.0051	\$ 0.0948	\$ 0.0900	\$ 0.1023
	2011	\$ 0.0948	\$ 0.0900	\$ 0.0048	\$ 0.0964	\$ 0.0912	\$ 0.1032
	2010	n/a	n/a	n/a	n/a	n/a	n/a
	2009	n/a	n/a	n/a	n/a	n/a	n/a
Caldwell / Hays ESD #1	2016	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0961	\$ 0.0961	\$ 0.1037
	2015	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0950	\$ 0.0950	\$ 0.1026
	2014	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0890	\$ 0.0890	\$ 0.0961
	2013	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0991	\$ 0.0991	\$ 0.1070
	2012	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0991	\$ 0.0991	\$ 0.1070
	2011	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0953	\$ 0.0953	\$ 0.1029
	2010	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.1005	\$ 0.1005	\$ 0.1085
	2009	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0978	\$ 0.0978	\$ 0.1056
Caldwell ESD #2	2016	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0967	\$ 0.0967	\$ 0.1044
	2015	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0973	\$ 0.0973	\$ 0.1050
	2014	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.0978	\$ 0.0978	\$ 0.1056
	2013	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.1020	\$ 0.1020	\$ 0.1101

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	2012	\$ 0.0990	\$ 0.0991	\$ -	\$ 0.0990	\$ 0.0990	\$ 0.1069
	2011	\$ 0.0978	\$ 0.0978	\$ -	\$ 0.0906	\$ 0.0906	\$ 0.0978
	2010	\$ 0.1000	n/a	n/a	n/a	n/a	n/a
	2009	n/a	n/a	n/a	n/a	n/a	n/a
Caldwell ESD #3	2016	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.1029	\$ 0.1029	\$ 0.1111
	2015	\$ 0.1000	\$ 0.1000	\$ -	n/a	n/a	n/a
	2014	n/a	n/a	n/a	n/a	n/a	n/a
	2013	n/a	n/a	n/a	n/a	n/a	n/a
	2012	n/a	n/a	n/a	n/a	n/a	n/a
	2011	n/a	n/a	n/a	n/a	n/a	n/a
	2010	n/a	n/a	n/a	n/a	n/a	n/a
	2009	n/a	n/a	n/a	n/a	n/a	n/a
Caldwell ESD #4	2016	\$ 0.1000	\$ 0.1000	\$ -	\$ 0.1021	\$ 0.1021	\$ 0.1102
	2015	\$ 0.1000	\$ 0.1000	\$ -	n/a	n/a	n/a
	2014	n/a	n/a	n/a	n/a	n/a	n/a
	2013	n/a	n/a	n/a	n/a	n/a	n/a
	2012	n/a	n/a	n/a	n/a	n/a	n/a
	2011	n/a	n/a	n/a	n/a	n/a	n/a
	2010	n/a	n/a	n/a	n/a	n/a	n/a
	2009	n/a	n/a	n/a	n/a	n/a	n/a
Plum Creek Conservation	2016	\$ 0.0230	\$ 0.0230	\$ -	\$ 0.0213	\$ 0.0213	\$ 0.0230
	2015	\$ 0.0225	\$ 0.0225	\$ -	\$ 0.0211	\$ 0.0211	\$ 0.0227
	2014	\$ 0.0220	\$ 0.0220	\$ -	\$ 0.0215	\$ 0.0215	\$ 0.0232
	2013	\$ 0.0220	\$ 0.0220	\$ -	\$ 0.0205	\$ 0.0205	\$ 0.0221
	2012	\$ 0.0210	\$ 0.0210	\$ -	\$ 0.0199	\$ 0.0199	\$ 0.0214
	2011	\$ 0.0200	\$ 0.0200	\$ -	\$ 0.0192	\$ 0.0192	\$ 0.0207
	2010	\$ 0.0195	\$ 0.0195	\$ -	\$ 0.0187	\$ 0.0187	\$ 0.0201
	2009	\$ 0.0185	\$ 0.0185	\$ -	\$ 0.0176	\$ 0.0176	\$ 0.0190
Plum Creek Underground	2016	\$ 0.0215	\$ 0.0215	\$ -	n/a	n/a	\$ 0.0215
	2015	\$ 0.0215	\$ 0.0215	\$ -	n/a	n/a	\$ 0.0217
	2014	\$ 0.0220	\$ 0.0220	\$ -	n/a	n/a	\$ 0.0231
	2013	\$ 0.0220	\$ 0.0220	\$ -	n/a	n/a	\$ 0.0222
	2012	\$ 0.0210	\$ 0.0210	\$ -	n/a	n/a	\$ 0.0224
	2011	\$ 0.0200	\$ 0.0200	\$ -	n/a	n/a	\$ 0.0209
	2010	\$ 0.0195	\$ 0.0195	\$ -	n/a	n/a	\$ 0.0203
	2009	\$ 0.0185	\$ 0.0185	\$ -	n/a	n/a	\$ 0.0192
Gonzales Underground	2016	\$ 0.0072	\$ 0.0072	\$ -	n/a	n/a	\$ 0.0064
	2015	\$ 0.0060	\$ 0.0060	\$ -	n/a	n/a	\$ 0.0046
	2014	\$ 0.0045	\$ 0.0045	\$ -	n/a	n/a	\$ 0.0050
	2013	\$ 0.0050	\$ 0.0050	\$ -	n/a	n/a	\$ 0.0106
	2012	\$ 0.0099	\$ 0.0099	\$ -	n/a	n/a	\$ 0.0115
	2011	\$ 0.0114	\$ -	\$ -	n/a	n/a	\$ -
	2010	\$ 0.0114	\$ -	\$ -	n/a	n/a	\$ -
	2009	\$ 0.0114	\$ -	\$ -	n/a	n/a	\$ -

"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."