

2017 Property Tax Rates in COMAL COUNTY ESD #5 (FIRE)

This notice concerns 2017 property tax rates for Comal County ESD #5 (FIRE). It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

Last year's tax rate:

Last year's operating taxes	\$1,300,740
Last year's debt taxes	\$118,616
Last year's total taxes	\$1,419,356
Last year's tax base	\$1,419,355,942
Last year's total tax rate	0.100000/\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$1,420,053
÷ This year's adjusted tax base (after subtracting value of new property)	\$1,507,344,967
= This year's effective tax rate	0.094208/\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate and/or enhanced indigent health care expenditures)	\$1,301,438
÷ This year's adjusted tax base	\$1,507,344,967
= This year's effective operating rate	0.086339/\$100
× 1.08 = this year's maximum operating rate	0.093246/\$100
+ This year's debt rate	0.008022/\$100
= This year's rollback rate	0.101268/\$100

Statement of Increase/Decrease

If Comal County ESD #5 (FIRE) adopts a 2017 tax rate equal to the effective tax rate of 0.094208 per \$100 of value, taxes would increase compared to 2016 taxes by \$ 43,643.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 205 N Seguin Ave, New Braunfels , Tx 78130.

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