

# Truth in Taxation Summary

Texas Property Tax Code Section 26.16

County of Sterling

<b>Taxing Entity</b>	<b>Adopted Tax Rate</b>	<b>Maintenance &amp; Operations Rate</b>	<b>Debt Rate</b>	<b>Effective Tax Rate</b>	<b>Effective Maintenance &amp; Operations Rate</b>	<b>Rollback Tax Rate</b>
<u>City of Sterling City</u>						
Tax Year 2014	0.573391	0.573391	0.000000	0.573390	0.573391	0.619262
Tax Year 2015	0.556447	0.556447	0.000000	0.556447	0.556445	0.600960
Tax Year 2016	0.542311	0.542311	0.000000	0.542311	0.542311	0.585695
Tax Year 2017	0.602000	0.602000	0.000000	0.557909	0.557909	0.602541
Tax Year 2018	0.665223	0.665223	0.000000	0.615948	0.615949	0.665224
<u>Sterling City ISD</u>						
Tax Year 2014	1.239800	1.040000	0.199800	1.040000	1.040000	1.239800
Tax Year 2015	1.239800	1.040000	0.199800	1.040000	1.040000	1.239800
Tax Year 2016	1.239800	1.040000	0.199800	1.040000	1.040000	1.239800
Tax Year 2017	1.239800	1.040000	0.199800	1.040000	1.040000	1.239800
Tax Year 2018	1.239800	1.040000	0.199800	1.040000	1.040000	1.239800
<u>Sterling County</u>						
Tax Year 2014	0.367570	0.277523	0.090047	0.343878	0.343878	0.461435
Tax Year 2015	0.399200	0.302820	0.096380	0.391795	0.295800	0.415284
Tax Year 2016	0.527821	0.408732	0.119089	0.505386	0.383369	0.533127
Tax Year 2017	0.551784	0.433121	0.118663	0.529590	0.410102	0.561583
Tax Year 2018	0.526117	0.436291	0.089826	0.419913	0.329609	0.445798
<u>Sterling County Underground Water District</u>						
Tax Year 2014	0.012520	0.012520	0.000000	0.011918	0.011918	0.012871
Tax Year 2015	0.013750	0.013750	0.000000	0.013750	0.013750	0.014850
Tax Year 2016	0.017960	0.017960	0.000000	0.017180	0.017180	0.018560
Tax Year 2017	0.020460	0.020460	0.000000	0.020275	0.020275	0.021897
Tax Year 2018	0.015920	0.015920	0.000000	0.016913	0.016913	0.018266

\*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 the 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.