

Truth In Taxation Summary – 2023

Texas Property Tax Code Section 26.16

County of Webb

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.

Taxing Entity	Adopted Tax Rate (1)	Maintenance & Operations Rate (2)	Debt Rate (3)	No New Revenue Tax Rate (formerly Effective Tax Rate) (4)	No New Revenue Tax M&O Rate (formerly Effective Maintenance and Operations Tax Rate) (5)	Voter Approval Tax Rate (formerly Rollback Tax Rate) (6)
City of El Cenizo	1.000000	1.000000	0.000000	0.541202	0.542709	0.561703
City of Laredo	0.533945	0.419072	0.114873	0.499678	0.404901	0.534683
City of Rio Bravo	0.444700	0.444700	0.000000	0.427467	0.429681	0.444719
Drainage District	0.039510	0.039510	0.000000	0.038113	0.038183	0.039519
Laredo ISD	1.211800	0.692500	0.519300	1.392411	0.873100	1.211800
Laredo College	0.267675	0.220895	0.046780	0.253446	0.208156	0.282910
United ISD	0.798170	0.669200	0.128970	0.947886	0.792080	0.805423
Webb CISD	0.968000	0.738000	0.230000	1.127800	0.881300	0.968000
Webb County	0.385000	0.360600	0.024400	0.345157	0.326338	0.455717

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- (1) The **Adopted Tax Rate** is the tax rate adopted by the governing body of a taxing unit.
- (2) 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.
- (3) 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.
- (4) The **No New Revenue Tax Rate** (formerly *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.
- (5) The **No New Revenue Tax Maintenance and Operations Rate** (formerly *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.
- (6) The **Voter Approval Rate** (formerly *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.