

Truth In Taxation Summary - 2024

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	Maintenance & Operations Rate	Debt Rate	No New Revenue Tax Rate	No New Revenue Tax M&O Rate	Voter Approval Tax Rate
(1)	(2)	(3)	(4)	(5)	(6)	(7)
City of El Cenizo	0.578017	0.555857	0.022160	0.535005	0.535543	0.578017
City of Laredo	0.507623	0.396888	0.110735	0.464498	0.373520	0.507623
City of Rio Bravo	0.499900	0.499900	0.000000	0.408590	0.411008	0.425393
Drainage District	0.038130	0.038130	0.000000	0.035884	0.038963	0.038138
Laredo ISD	1.211200	0.666900	0.544300	1.220600	0.705300	1.211200
Laredo College	0.242418	0.197515	0.044903	0.242418	0.204835	0.266124
United ISD	0.785970	0.669200	0.116770	0.813541	0.681826	0.805655
Webb CISD	1.038500	0.735500	0.303000	1.072180	0.784690	1.038500
Webb County	0.385000	0.356946	0.028054	0.392794	0.375989	0.507015
Gateway MUD #1	1.000000	1.000000	0.000000			
Webb County MUD #1	1.000000	1.000000	0.000000			

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- (1) The **Adopted Tax Rate** is the tax 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 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 Tax 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 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.