

## Certified Retirement Community Community Assessment

### Tab 2-B Texas Tax Structure

Tax Rate (Per \$100 Assesses Value)

As of December 2008

Taxing Entity	Rate	State Mandated			Optional		
		General	Over 65	Disabled	General	Over 65	Disabled
Brazoria County	\$0.039000				Homestead 20%	\$100,000	\$100,000
City of West Columbia	\$0.083190					\$40,000	\$10,000
Columbia-Brazoria ISD	\$1.296500	\$15,000	\$10,000	\$10,000	(See below)	Freeze	Freeze
					* 10% (min. \$5,000 value)		
					* Add'l \$5,000 value exemption available		
Port of Freeport	\$0.535000						
Brazoria Co Emergency Services - District # 1	\$0.080000						
Brazoria Co Emergency Services - District # 2	\$0.029987						
West Brazos County Drainage - District # 11	\$0.020000						

**TOTAL**                      **\$2.083677 /per \$100**

County and School offer homestead exemptions to all property owners.

County, City and School offer generous tax exemptions to Over 65 property owners and for Disabled citizens.

Tax Type	Rate
State Sales Tax	6.250%
Municipal Sales Tax	1.500%
Economic Development Tax	0.500%
Total Sales Tax	8.250%