



**Harris County
2011 Tax Rates**

❖ **Income Tax**

Texas has no personal or corporate income tax

❖ **Franchise Tax**

The franchise tax is a Margins Tax assessed by the State against corporations, including limited liability companies, chartered in Texas, and against non-Texas corporations that do business in Texas.

The franchise tax rates are:

- 1.0% (.01) for most entities
- 0.5% (.005) for qualifying wholesalers and retailers*
- 0.575% for those entities with \$10 million or less in Total Revenue (annualized per 12 month period on which the report is based) electing the E-Z Computation

*Taxable Entities primarily engaged in retail or wholesale trades according to the 1987 Standard Industrial Classification Model (http://www.osha.gov/pls/imis/sic_manual.html)

❖ **Sales Tax**

The State levies a sales and use tax of 6.25%. Cities, counties, and transit authorities may add to the sales tax rate up to a maximum combined state and local rate of 8.25%

City of Houston and specified utility districts	8.25 %
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❖ **Property Tax**

The taxing entities listed below apply to all property located in Harris County. Other taxing entities may apply depending upon the location of the property. 2011 tax rates listed below per \$100 of assessed valued.

Klein ISD	1.430000
Aldine ISD	1.328388
Spring ISD	1.570000
Harris County	0.388050
Lone Star College System District	0.121000
HC Flood Control District	0.028090
HC Hospital District	0.192160
HC Department of Education	0.006581
Emergency Services District (ESD 11's is 0.030000)	Variable
Municipal Utility Districts (MUDs) (Provide water and sewer services in unincorporated areas, ranging from \$1.00 to \$1.50/100)	Variable