

2022 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Ft Bend MUD 119

Wheeler & Associates, Inc.

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation.

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for developed water districts is the current year's debt service, contract and unused increment tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.035 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of the developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use Comptroller Form 50-858 *Water District Voter-*

Line	Worksheet	Amount/Rate
1.	2021 average appraised value of residence homestead. ¹	\$285,970
2.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$0.00
3.	2021 average taxable value of residence homestead. Line 1 minus Line 2.	\$285,970
4.	2021 adopted M&O tax rate.	\$0.120000
5.	2021 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$343.16
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³	\$355.17
7.	2022 average appraised value of residence homestead.	\$315,593
8.	2022 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$0
9.	2022 average taxable value of residence homestead. Line 7 minus Line 8.	\$315,593
10.	Highest 2022 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$0.112542
11.	2022 debt tax rate.	\$0.000000
12.	2022 contract tax rate.	\$0.000000
13.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000000
14.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0.000000

Tex. Water Code § 49.236(a)(2)(C)
 Tex. Water Code § 49.236(a)(2)(D)
 Tex. Water Code § 49.23602(a)(2)(A)
 Tex. Water Code § 49.236(a)(2)(E)
 Tex. Water Code § 49.236(a)(2)(F)

Form developed by Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit comptroller.texas.gov/taxes/property-tax

401.0001

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Line	Worksheet	Amount/Rate
15.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0.000000
16.	2022 total unused increment rate. ⁶ Add Lines 13, 14 and 15.	\$0.000000
17.	2022 voter-approval tax rate. Add lines 10, 11, 12 and 16.	\$0.112542

SECTION 2: Mandatory Tax Election Rate

The mandatory tax election rate is the highest total tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the rate that would impose 1.035 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district plus the unused increment rate. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. *

Line	Worksheet	Amount/Rate
18.	2021 average taxable value of residence homestead. Enter the amount from Line 3.	\$285,970
19.	2021 adopted total tax rate.	\$0.530000
20.	2021 total tax on average residence homestead. Multiply Line 18 by Line 19.	\$1,515.64
21.	2022 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035.	\$1,568.69
22.	2022 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100.	\$0.497061
23.	2022 mandatory tax election rate. Add Line 16 and Line 22.	\$0.497061

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate and mandatory tax election rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code. *

print
here

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here



Water District Representative

July 2022

Date

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Certification

M175 - Fort Bend MUD 119 (ARB Approved Totals)

Number of Properties: 1341

Land Totals

Land - Homesite	(+)	\$54,587,730		
Land - Non Homesite	(+)	\$21,538,320		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$76,126,050	(+)	\$76,126,050

Improvement Totals

Improvements - Homesite	(+)	\$306,865,410		
Improvements - Non Homesite	(+)	\$121,370,393		
Total Improvements	(=)	\$428,235,803	(+)	\$428,235,803

Other Totals

Personal Property (109)		\$11,840,541	(+)	\$11,840,541
Minerals (0)		\$0	(+)	\$0
Autos (4)		\$58,250	(+)	\$58,250
Total Market Value			(=)	\$516,260,644
Total Homestead Cap Adjustment (760)				(-) \$34,069,470
Total Exempt Property (109)				(-) \$7,503,096

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0	(-)	\$0
Total Assessed			(=)	\$474,688,078

Exemptions

			(HS Assd	245,215,700)
(HS) Homestead Local (777)	(+)	\$0		
(HS) Homestead State (777)	(+)	\$0		
(O65) Over 65 Local (198)	(+)	\$1,960,000		
(O65) Over 65 State (198)	(+)	\$0		
(DP) Disabled Persons Local (7)	(+)	\$70,000		
(DP) Disabled Persons State (7)	(+)	\$0		
(DV) Disabled Vet (4)	(+)	\$36,500		
(DVX) Disabled Vet 100% (4)	(+)	\$1,199,160		
(HB366) House Bill 366 (10)	(+)	\$12,550		
(SQL) Solar (1)	(+)	\$74,500		
Total Exemptions	(=)	\$3,352,710	(-)	\$3,352,710
Net Taxable (Before Freeze)			(=)	\$471,335,368

315,593

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Certification

M175 - Fort Bend MUD 119 (Under ARB Review Totals)

Number of Properties: 68

Land Totals

Land - Homesite	(+)	\$1,938,660		
Land - Non Homesite	(+)	\$0		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$1,938,660	(+)	\$1,938,660

Improvement Totals

Improvements - Homesite	(+)	\$11,484,840		
Improvements - Non Homesite	(+)	\$0		
Total Improvements	(=)	\$11,484,840	(+)	\$11,484,840

Other Totals

Personal Property (27)		\$252,930	(+)	\$252,930
Minerals (0)		\$0	(+)	\$0
Autos (6)		\$88,660	(+)	\$88,660
Total Market Value			(=)	\$13,765,090
Total Homestead Cap Adjustment (27)			(-)	\$1,693,210
Total Exempt Property (0)			(-)	\$0

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0	(-)	\$0
Total Assessed			(=)	\$12,071,880

Exemptions

			(HS Assd	8,840,480)
(HS) Homestead Local (27)	(+)	\$0		
(HS) Homestead State (27)	(+)	\$0		
(O65) Over 65 Local (4)	(+)	\$40,000		
(O65) Over 65 State (4)	(+)	\$0		
(DP) Disabled Persons Local (1)	(+)	\$10,000		
(DP) Disabled Persons State (1)	(+)	\$0		
(HB366) House Bill 366 (7)	(+)	\$5,430		
Total Exemptions	(=)	\$55,430	(-)	\$55,430
Net Taxable (Before Freeze)			(=)	\$12,016,450