

2022 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

Harris County Fort Bend MUD 3

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 and adoption.

Indicate type of water district: ☒ Low tax rate water district ☐ Developing water district ☐ Developed water district in a declared disaster area

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 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 a 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

Line	Worksheet	Amount/Rate
1.	2021 average appraised value of residence homestead. ¹	\$240,954
2.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$24,095
3.	2021 average taxable value of residence homestead. Line 1 minus Line 2.	\$216,859
4.	2021 adopted M&O tax rate.	\$0.160000
5.	2021 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$346.97
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$374.73
7.	2022 average appraised value of residence homestead.	\$276,964
8.	2022 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$27,696
9.	2022 average taxable value of residence homestead. Line 7 minus Line 8.	\$249,268
10.	Highest 2022 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$0.150332
11.	2022 debt tax rate.	\$0.000000
12.	2022 contract tax rate.	\$0.000000
13.	2022 voter-approval tax rate. Add lines 10, 11 and 12.	\$0.150332

Tex. Water Code § 49.236(a)(2)(C)

Tex. Water Code § 49.236(a)(2)(D)

Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

Tex. Water Code § 49.236(a)(2)(E)

Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

2022 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

SECTION 2: Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

If any part of a 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 election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 times the amount of tax imposed by the district in the preceding year on the average appraised

Line	Worksheet	Amount/Rate
14.	2021 average taxable value of residence homestead. Enter the amount from Line 3.	\$216,859
15.	2021 adopted total tax rate.	\$0.670000
16.	2021 total tax on average residence homestead. Multiply Line 14 by Line 15.	\$1,452.96
17.	2022 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$1,569.20
18.	2022 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$0.629523

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax 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

September 2022

Date

Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

[Handwritten signature]

660 HARRIS-FT BEND CO MUD 3

TAX YEAR: 2022

HARRIS COUNTY APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/19/2022
DELV DATE: 09/02/2022

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
A1 Real, Residential, Single-Family	523	0.0000	160,709,574	150,037,307	0	12,795,520	137,241,787
A2 Real, Residential, Mobile Homes	0	0.0000	0	0	0	0	0
B1 Real, Residential, Multi-Family	6	76.3791	271,940,948	271,940,948	0	0	271,940,948
B2 Real, Residential, Two-Family	0	0.0000	0	0	0	0	0
B3 Real, Residential, Three-Family	0	0.0000	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0.0000	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	0	0.0000	0	0	0	0	0
C2 Real, Vacant Commercial	15	31.2116	16,469,635	16,469,635	0	0	16,469,635
C3 Real, Vacant	32	12.0325	25,889	23,927	0	0	23,927
D1 Real, Qualified Agricultural Land	3	42.1258	16,815,708	0	2,949	0	2,949
D2 Real, Unqualified Agricultural Land	1	0.0000	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0.0000	0	0	0	0	0
F1 Real, Commercial	77	107.3910	264,212,361	264,212,361	0	0	264,212,361
F2 Real, Industrial	0	0.0000	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0.0000	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0.0000	0	0	0	0	0
H1 Tangible, Vehicles	0	0.0000	0	0	0	0	0
H2 Tangible, Goods In Transit	0	0.0000	0	0	0	0	0
I1 Real, Banks	0	0.0000	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0.0000	0	0	0	0	0

HARRIS COUNTY APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/19/2022
DELV DATE: 09/02/2022

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
J2 Gas Companies	0	0.0000	0	0	0	0	0
J3 Electric Companies	1	0.0000	2,385,140	2,385,140	0	0	2,385,140
J4 Telephone Companies	0	0.0000	0	0	0	0	0
J5 Railroads	0	0.0000	0	0	0	0	0
J6 Pipelines	2	0.0000	715,860	715,860	0	0	715,860
J7 Major Cable Television Systems	0	0.0000	0	0	0	0	0
L1 Tangible, Commercial	170	0.0000	19,361,321	19,361,321	0	254,496	19,106,825
L2 Tangible, Industrial	2	0.0000	93,208	93,208	0	0	93,208
M1 Tangible, Nonbusiness Watercraft	0	0.0000	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0.0000	0	0	0	0	0
M3 Tangible, Mobile Homes	0	0.0000	0	0	0	0	0
M4 Tangible, Miscellaneous	0	0.0000	0	0	0	0	0
N1 Intangibles	0	0.0000	0	0	0	0	0
O1 Inventory	0	0.0000	0	0	0	0	0
O2 Inventory	0	0.0000	0	0	0	0	0
S1 Dealer Inventory	0	0.0000	0	0	0	0	0
U0 Unknown	0	0.0000	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0.0000	0	0	0	0	0
XB Income Producing Personal Property (<\$2500)	0	0.0000	0	0	0	0	0
XC Mineral Interest (<\$500)	0	0.0000	0	0	0	0	0

660 HARRIS-FT BEND CO MUD 3

TAX YEAR: 2022

HARRIS COUNTY APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/19/2022

DELV DATE: 09/02/2022

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
XD Improving Property for Housing w/ Volunteer Labor	0	0.0000	0	0	0	0	0
XE Community Housing Development Organizations	0	0.0000	0	0	0	0	0
XF Assisting Ambulatory Health Care Centers	0	0.0000	0	0	0	0	0
XG Primarily Performing Charitable Functions	0	0.0000	0	0	0	0	0
XH Developing Model Colonia Subdivisions	0	0.0000	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0.0000	0	0	0	0	0
XJ Private Schools	0	0.0000	0	0	0	0	0
XL Economic Development Services to Local Community	0	0.0000	0	0	0	0	0
XM Marine Cargo Containers	0	0.0000	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0.0000	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0.0000	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0.0000	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0.0000	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0.0000	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0.0000	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0.0000	0	0	0	0	0
XU Miscellaneous Exemptions	0	0.0000	0	0	0	0	0
XV Other Exempt (Incl Public, Religious, Charitable)	34	123.6700	51,955,940	51,955,940	0	37,118,804	14,837,136
JURISDICTION TOTALS	866	392.8100	\$804,685,584	\$777,195,647	\$2,949	\$50,168,820	\$727,029,776

HARRIS COUNTY APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY 00

660 HARRIS-FT BEND CO MUD 3
TAX YEAR: 2022

LAST UPDATED: 08/19/2022
DELV DATE: 09/02/2022

TYPE	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE WITH HEARING LOSS
ACCOUNTS ON HTS	115	34,725,284	33,060,600	31,898,339	30,594,208
ACCOUNTS ON PTS	94	2,308,873	2,308,873	2,301,231	1,868,796
OTHER ACCOUNTS	47	6,875,850	6,716,029	6,603,429	6,350,587
TOTAL UNCERTIFIED	256	\$43,910,007	\$42,085,502	\$40,802,999	\$38,813,591

660 HARRIS-FT BEND CO MUD 3
TAX YEAR: 2022

HARRIS COUNTY APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
UNCERTIFIED ROLL 00

LAST UPDATED: 08/19/2022
DELV DATE: 09/02/2022

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
A1 Real, Residential, Single-Family	74	0.0000	22,046,017	20,221,512	0	1,421,163	18,800,349
A2 Real, Residential, Mobile Homes	0	0.0000	0	0	0	0	0
B1 Real, Residential, Multi-Family	0	0.0000	0	0	0	0	0
B2 Real, Residential, Two-Family	0	0.0000	0	0	0	0	0
B3 Real, Residential, Three-Family	0	0.0000	0	0	0	0	0
B4 Real, Residential, Four- or More-Family	0	0.0000	0	0	0	0	0
C1 Real, Vacant Lots/Tracts	0	0.0000	0	0	0	0	0
C2 Real, Vacant Commercial	5	7.4496	4,446,770	4,446,770	0	0	4,446,770
C3 Real, Vacant	10	5.1590	11,286	11,286	0	0	11,286
D1 Real, Qualified Agricultural Land	0	0.0000	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	0	0.0000	0	0	0	0	0
E1 Real, Farm & Ranch Improved	0	0.0000	0	0	0	0	0
F1 Real, Commercial	26	5.6374	11,580,366	11,580,366	0	0	11,580,366
F2 Real, Industrial	0	0.0000	0	0	0	0	0
G1 Oil and Mineral Gas Reserves	0	0.0000	0	0	0	0	0
G2 Real Property Other Mineral Reserves	0	0.0000	0	0	0	0	0
H1 Tangible, Vehicles	0	0.0000	0	0	0	0	0
H2 Tangible, Goods In Transit	0	0.0000	0	0	0	0	0
I1 Real, Banks	0	0.0000	0	0	0	0	0
J1 Real & Tangible Personal, Utility Water	0	0.0000	0	0	0	0	0

660 HARRIS-FT BEND CO MUD 3
TAX YEAR: 2022

HARRIS COUNTY APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
UNCERTIFIED ROLL 00

LAST UPDATED: 08/19/2022
DELV DATE: 09/02/2022

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
J2 Gas Companies	0	0.0000	0	0	0	0	0
J3 Electric Companies	0	0.0000	0	0	0	0	0
J4 Telephone Companies	0	0.0000	0	0	0	0	0
J5 Railroads	0	0.0000	0	0	0	0	0
J6 Pipelines	0	0.0000	0	0	0	0	0
J7 Major Cable Television Systems	0	0.0000	0	0	0	0	0
L1 Tangible, Commercial	140	0.0000	5,813,832	5,813,832	0	568,245	5,245,587
L2 Tangible, Industrial	1	0.0000	11,736	11,736	0	0	11,736
M1 Tangible, Nonbusiness Watercraft	0	0.0000	0	0	0	0	0
M2 Tangible, Nonbusiness Aircraft	0	0.0000	0	0	0	0	0
M3 Tangible, Mobile Homes	0	0.0000	0	0	0	0	0
M4 Tangible, Miscellaneous	0	0.0000	0	0	0	0	0
N1 Intangibles	0	0.0000	0	0	0	0	0
O1 Inventory	0	0.0000	0	0	0	0	0
O2 Inventory	0	0.0000	0	0	0	0	0
S1 Dealer Inventory	0	0.0000	0	0	0	0	0
U0 Unknown	0	0.0000	0	0	0	0	0
XA Public Property for Housing Indigent Persons	0	0.0000	0	0	0	0	0
XB Income Producing Personal Property (<\$2500)	0	0.0000	0	0	0	0	0
XC Mineral Interest (<\$500)	0	0.0000	0	0	0	0	0

660 HARRIS-FT BEND CO MUD 3

TAX YEAR: 2022

HARRIS COUNTY APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
UNCERTIFIED ROLL 00

LAST UPDATED: 08/19/2022
DELV DATE: 09/02/2022

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
XD Improving Property for Housing w/ Volunteer Labor	0	0.0000	0	0	0	0	0
XE Community Housing Development Organizations	0	0.0000	0	0	0	0	0
XF Assisting Ambulatory Health Care Centers	0	0.0000	0	0	0	0	0
XG Primarily Performing Charitable Functions	0	0.0000	0	0	0	0	0
XH Developing Model Colonia Subdivisions	0	0.0000	0	0	0	0	0
XI Youth Spiritual, Mental and Physical Development	0	0.0000	0	0	0	0	0
XJ Private Schools	0	0.0000	0	0	0	0	0
XL Economic Development Services to Local Community	0	0.0000	0	0	0	0	0
XM Marine Cargo Containers	0	0.0000	0	0	0	0	0
XN Motor Vehicles Leased for Personal Use	0	0.0000	0	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	0	0.0000	0	0	0	0	0
XP Offshore Drilling Equipment Not In Use	0	0.0000	0	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	0	0.0000	0	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	0	0.0000	0	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	0	0.0000	0	0	0	0	0
XT Limitation on Taxes in Certain Municipalities	0	0.0000	0	0	0	0	0
XU Miscellaneous Exemptions	0	0.0000	0	0	0	0	0
XV Other Exempt (Ind Public, Religious, Charitable)	0	0.0000	0	0	0	0	0
JURISDICTION TOTALS:	256	18.2460	\$43,910,007	\$42,085,502	\$0	\$1,989,408	\$40,096,094

HARRIS COUNTY APPRAISAL DISTRICT
SUMMARY OF RESIDENTIAL HOMESTEADS
CERTIFIED ROLL 00

660 HARRIS-FT BEND CO MUD 3
TAX YEAR: 2022

LAST UPDATED: 08/19/2022
DELV DATE: 09/02/2022

UNITS	MARKET	CAPPED	LOSS
288	\$90,645,639	\$79,973,372	\$10,672,267
SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)			
UNITS	MARKET	APPRAISED(CAP)	TAXABLE
523	\$160,709,574	\$150,037,307	\$137,241,787
AVERAGE	\$307,284	\$286,878	\$262,412
331	\$102,918,207	\$92,245,940	\$79,462,420
45	\$310,931	\$278,688	\$240,067
331			
SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (M3 Mobile Homes)			
UNITS	MARKET	APPRAISED(CAP)	TAXABLE
0	\$0	\$0	\$0
AVERAGE	\$0	\$0	\$0
0	\$0	\$0	\$0
AVERAGE	\$0	\$0	\$0

276,964
93,059,821

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Certification

M91 - Harris-Fort Bend MUD 3 (ARB Approved Totals)

Number of Properties: 25

Land Totals

Land - Homesite	(+)	\$404,004		
Land - Non Homesite	(+)	\$1,054,164		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$1,458,168	(+)	\$1,458,168

Improvement Totals

Improvements - Homesite	(+)	\$1,698,754		
Improvements - Non Homesite	(+)	\$5,806,282		
Total Improvements	(=)	\$7,505,036	(+)	\$7,505,036

Other Totals

Personal Property (2)		\$450,500	(+)	\$450,500
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$9,413,704
Total Homestead Cap Adjustment (3)				(-) \$30,860
Total Exempt Property (5)				(-) \$446,721

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0	(-)	\$0
Total Assessed			(=)	\$8,936,123

Exemptions

			(HS Assd	813,881)
(HS) Homestead Local (5)	(+)	\$81,388		
(HS) Homestead State (5)	(+)	\$0		
(O65) Over 65 Local (4)	(+)	\$40,891		
(O65) Over 65 State (4)	(+)	\$0		
Total Exemptions	(=)	\$122,279	(-)	\$122,279
Net Taxable (Before Freeze)			(=)	\$8,813,844

162,776

XHC

29

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Certification

M91 - Harris-Fort Bend MUD 3 (Under ARB Review Totals)

Number of Properties: 2

Land Totals

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

Improvement Totals

Improvements - Homesite	(+)	\$0		
Improvements - Non Homesite	(+)	\$0		
Total Improvements	(=)	\$0	(+)	\$0

Other Totals

Personal Property (2)		\$3,300	(+)	\$3,300
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$3,300
Total Homestead Cap Adjustment (0)				(-)
Total Exempt Property (0)				(-)

Productivity Totals

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

Exemptions

			(HS Assd	0)
(HB366) House Bill 366 (1)	(+)	\$510		
Total Exemptions	(=)	\$510		(-)
Net Taxable (Before Freeze)				(=)