2023 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

District: Harris 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 *(Water Code Section 49.23601)*
- ☐ Developing water district *(Water Code Section 49.23603)*
- ☐ Developed water district in a declared disaster area *(Water Code Section 49.23602(d))*

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 the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	**2022 average appraised value of residence homestead.** 1	$278,688
2.	**2022 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions.** 2	$27,869
3.	**2022 average taxable value of residence homestead.** Line 1 minus Line 2.	$250,819
4.	**2022 adopted M&O tax rate.**	$0.120000
5.	**2022 M&O tax on average residence homestead.** Multiply Line 3 by Line 4, divide by $100.	$300.98
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.08. [3]	$325.06
7.	**2023 average appraised value of residence homestead.**	$306,157
8.	**2023 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions.** 4	$30,616
9.	**2023 average taxable value of residence homestead.** Line 7 minus Line 8.	$275,541
10.	**Highest 2023 M&O tax rate.** Line 6 divided by Line 9, multiply by $100. 5	$0.117972
11.	**2023 debt tax rate.**	$0.000000
12.	**2023 contract tax rate.**	$0.000000
13.	**2023 voter-approval tax rate.** Add lines 10, 11 and 12.	$0.117972

[1] Tex. Water Code § 49.236(a)(1)(C)
[2] Tex. Water Code § 49.236(a)(1)(D)
[3] Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)
[4] Tex. Water Code § 49.236(a)(1)(E)
[5] Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

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 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.

Line	Worksheet	Amount/Rate
14.	**2022 average taxable value of residence homestead.** Enter the amount from Line 3.	$250,819
15.	**2022 adopted total tax rate.**	$0.620000
16.	**2022 total tax on average residence homestead.** Multiply Line 14 by Line 15.	$1,555.08
17.	**2023 highest amount of taxes per average residence homestead.** Multiply Line 16 by 1.08.	$1,679.49
18.	**2023 tax election tax rate.** Divide Line 17 by Line 9 and multiply by $100.	$0.609525

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 2023

Date

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

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: **2023** As of: **Certification**

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

Number of Properties: 27

Land Totals

Land - Homesite	(+)	$459,696				
Land - Non Homesite	(+)	$998,470				
Land - Ag Market	(+)	$0				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	(=)	**$1,458,166**	(+)	**$1,458,166**		

Improvement Totals

Improvements - Homesite	(+)	$1,777,935				
Improvements - Non Homesite	(+)	$9,530,940				
Total Improvements	(=)	**$11,308,875**	(+)	**$11,308,875**		

Other Totals

Personal Property (4)		$454,322	(+)	$454,322		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			(=)	**$13,221,363**		**$13,221,363**
Total Homestead Cap Adjustment (4)					(-)	**$46,520**
Total Exempt Property (5)					(-)	**$446,720**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$0				
Ag Use (0)	(-)	$0				
Timber Use (0)	(-)	$0				
Total Productivity Loss	(=)	**$0**			(-)	**$0**
Total Assessed					(=)	**$12,728,123**

Exemptions

(HS Assd 1,040,268)

(HS) Homestead Local (6)	(+)	$104,027				
(HS) Homestead State (6)	(+)	$0				
(O65) Over 65 Local (5)	(+)	$54,591				
(O65) Over 65 State (5)	(+)	$0				
(PRO) Prorated Exempt Property (1)	(+)	$10,122				
(HB366) House Bill 366 (1)	(+)	$1,772				
Total Exemptions	(=)	**$170,512**			(-)	**$170,512**
Net Taxable (Before Freeze)					(=)	**$12,557,611**

Total 341

306,157

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: **2023** 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)		$1,881	(+)	$1,881		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			(=)	**$1,881**		**$1,881**
Total Homestead Cap Adjustment (0)					(-)	**$0**
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					(=)	**$1,881**

Exemptions

			(HS Assd		**0)**	
(HB366) House Bill 366 (2)	(+)	$1,881				
Total Exemptions	(=)	**$1,881**			(-)	**$1,881**
Net Taxable (Before Freeze)					(=)	**$0**

660 HARRIS-FT BEND CO MUD 3
TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
SUMMARY OF RESIDENTIAL HOMESTEADS
CERTIFIED ROLL 00

LAST UPDATED: 08/18/2023
DELV DATE: 09/01/2023

UNITS	MARKET	CAPPED	LOSS
319	$115,016,042	$97,527,212	$17,488,830

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	541	TOTAL	$191,906,739	$174,417,909	$159,769,211
		AVERAGE	$354,725	$322,399	$295,322
HOMESTEAD RESIDENCES	335	TOTAL	$120,848,099	$103,359,269	$89,008,433
		AVERAGE	$360,740	$308,535	$265,696

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (M3 Mobile Homes)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	0	TOTAL	$0	$0	$0
		AVERAGE	$0	$0	$0
HOMESTEAD RESIDENCES	0	TOTAL	$0	$0	$0
		AVERAGE	$0	$0	$0

660 HARRIS-FT BEND CO MUD 3
TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/18/2023
DELV DATE: 09/01/2023

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
A1 Real, Residential, Single-Family	541	0.0000	191,906,739	174,417,909	0	14,648,698	159,769,211
A2 Real, Residential, Mobile Homes	0	0.0000	0	0	0	0	0
B1 Real, Residential, Multi-Family	6	76.6147	317,058,090	317,058,090	0	0	317,058,090
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	10	11.9789	6,726,935	6,726,935	0	0	6,726,935
C3 Real, Vacant	42	17.1915	34,531	32,569	0	0	32,569
D1 Real, Qualified Agricultural Land	3	42.1258	16,815,708	0	3,792	0	3,792
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	88	110.2772	281,459,160	281,459,160	0	0	281,459,160
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: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/18/2023
DELV DATE: 09/01/2023

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	2,597,220	2,597,220	0	0	2,597,220
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	1,050,000	1,050,000	0	0	1,050,000
J7 Major Cable Television Systems	0	0.0000	0	0	0	0	0
L1 Tangible, Commercial	153	0.0000	18,519,467	18,519,467	0	820,531	17,698,936
L2 Tangible, Industrial	1	0.0000	52,680	52,680	0	0	52,680
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: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/18/2023
DELV DATE: 09/01/2023

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)	35	132.7044	121,607,141	121,607,141	0	121,607,141	0
JURISDICTION TOTALS		882	390.8925	$957,827,671	$923,521,171	$3,792	$137,076,370	$786,448,593

660 HARRIS-FT BEND CO MUD 3
TAX YEAR: 2023

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY 00

LAST UPDATED: 08/18/2023
DELV DATE: 09/01/2023

TYPE	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE WITH HEARING LOSS
ACCOUNTS ON HTS	81	38,173,525	36,354,891	34,308,412	33,170,523
ACCOUNTS ON PTS	106	7,252,066	7,052,755	6,940,358	6,714,845
OTHER ACCOUNTS	75	6,590,979	6,476,664	6,254,996	6,021,451
TOTAL UNCERTIFIED	262	$52,016,570	$49,884,310	$47,503,766	$45,906,819