2024 Developed Water District voter-Approval Tax Rate Worksheet

Form 50-860

CINCO MUD #6 (FB)(HC)	(713) 462-8906
Water District Name	Phone (area code and number)
Catherine Wheeler, Tax A/C, Houston, TX, 77092	tax.info@wheelerassoc.com
Water District Address,City,State,Zip	Water District's Website Address

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.

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 incrament 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-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate	
1.	**Prior year average appraised value of residence homestead.**	$422,987	
2.	**Prior year general exemptions available for average homestead.**Excluding age 65 or older or disabled person exemptions.	$0	
3.	**Prior year average taxable value of residence homestead.**Line 1 minus Line 2	$422,987	
4.	**Prior year adopted M&O tax rate.**	$0.190000	/$100
5.	**Prior year M&O tax on average residence homestead.**Multiply Line 3 by Line4, divided by $100	$803.68	
6.	**Highest M&O tax on average residence homestead with increase.**Multiply Line 5 by 1.035	$831.80	
7.	**Current year average appraised value of residence homestead.**	$454,721	
8.	**Current year general exemptions available for average homestead.** Excluding age 65 or older or disabled persons exemptions.	$0	
9.	**Current year average taxable value of residence homestead.** Line 7 and minus Line 8.	$454,721	
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100	$0.182926	/$100
11.	**Current year debt tax rate.**	$0.00000	/$100
12.	**Current year contract tax rate.**	$0.00000	/$100
13.	**Year 3 Foregone Revenue Amount. subtract the 2023 unused increment rate by 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value.**		
	A. Voter-Approval Tax Rate	$0.243439	/$100
	B. Unused Increment Rate	$0	/$100
	C. Substract B from A	$0.243439	/$100
	D. Adopted Tax Rate	$0.280000	/$100
	E. Subtract D from C	$-0.036561	/$100
	F. 2023 Total Taxable Value	$422,987	/$100
	G. Multiply E by F and divide the results by $100	$-155	/$100

1.Tex. Water Code § 49.236(a)(2)(C)
2.Tex. Water Code § 49.236(a)(2)(D)

Line	Worksheet	Amount/Rate	
14.	**Year 2 Foregone Revenue Amount. subtract the 2022 unused increment rate by 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value.**		
	A. Voter-Approval Tax Rate	$0.229389	/$100
	B. Unused Increment Rate	$0.004179	/$100
	C. Substract B from A	$0.225210	/$100
	D. Adopted Tax Rate	$0.300700	/$100
	E. Subtract D from C	$-0.075490	/$100
	F. 2022 Total Taxable Value	$379,590	/$100
	G. Multiply E by F and divide the results by $100	$-287	/$100
15.	**Year 1 Foregone Revenue Amount. subtract the 2021 unused increment rate by 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value.**		
	A. Voter-Approval Tax Rate	$0.306999	/$100
	B. Unused Increment Rate	$0.017180	/$100
	C. Substract B from A	$0.289819	/$100
	D. Adopted Tax Rate	$0.320000	/$100
	E. Subtract D from C	$-0.030181	/$100
	F. 2021 Total Taxable Value	$343,682	/$100
	G. Multiply E by F and divide the results by $100	$-104	/$100
16.	**Total Foregone Revenue Amount.** Add Line 13G,14G and 15G.	$0.00	/$100
17.	**2024 Unused increment Rate.** Divide Line 16 by Line 9. Multiply the result by 100.	$0	/$100
18.	**Total 2024 voter-approval tax rate , including the unused increment rate.**	$0.182926	/$100

SECTION 2 : Mandatory Tax Election Rate

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

Line	Worksheet	Amount/Rate	
19.	**Prior year average taxable value of residence homestead**	$422,987	
20.	**Prior year adopted total tax rate**	$0.280000	/$100
21.	**Prior year total tax on average residence homestead. Multiply Line 19 by 20 divide by $100**	$1184.36	
22.	**Current year mandatory election amount of taxes per average residence homestead**.Multiply Line 21 by 1.035	$1225.82	
23.	**Current year mandatory election tax rate, before unused increment**.Divide Line 22 by Line 9 and Multiply by $100	$0.269575	/$100
24.	**Current year mandatory tax election rate.** Add Line 17 and Line 23	$0.269575	/$100

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 ➡ Catherine Wheeler

Water District Representative

9/10/2024

Date

1.Tex. Water Code § 49.236(a)(2)(C)

2.Tex. Water Code § 49.236(a)(2)(D)

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: **2024** As of: **Certification**

Property Types: **A, N, M, P, PI, R, RA, RC, RCT, RD, RX,**

M113 - Cinco MUD 6 (ARB Approved Totals)

Number of Properties: 481

Land Totals

Land - Homesite	(+)	$35,675,805				
Land - Non Homesite	(+)	$5,847,338				
Land - Ag Market	(+)	$0				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$41,523,143**	**(+)**	**$41,523,143**		

Improvement Totals

Improvements - Homesite	(+)	$192,437,472				
Improvements - Non Homesite	(+)	$51,265,473				
Total Improvements	**(=)**	**$243,702,945**	**(+)**	**$243,702,945**		

Other Totals

Personal Property (11)		$2,725,705	(+)	$2,725,705		
Minerals (0)		$0	(+)	$0		
Autos (0)		$0	(+)	$0		
Total Market Value			**(=)**	**$287,951,793**		**$287,951,793**
Total Homestead Cap Adjustment (286)					(-)	**$14,839,474**
Total Circuit Breaker Limit Cap Adjustment (8)					(-)	**$19,396**
Total Exempt Property (33)					(-)	**$284,133**

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	$0				
Ag Use (0)	(-)	$0				
Timber Use (0)	(-)	$0				
Total Productivity Loss	**(=)**	**$0**			**(-)**	**$0**
Total Assessed					**(=)**	**$272,808,790**

Exemptions

(HS Assd 185,098,926)

(HS) Homestead Local (343)	(+)	$0				
(HS) Homestead State (343)	(+)	$0				
(O65) Over 65 Local (82)	(+)	$5,091,665				
(O65) Over 65 State (82)	(+)	$0				
(DP) Disabled Persons Local (3)	(+)	$195,000				
(DP) Disabled Persons State (3)	(+)	$0				
(DV) Disabled Vet (2)	(+)	$24,000				
(DVX) Disabled Vet 100% (3)	(+)	$1,936,599				
(HB366) House Bill 366 (1)	(+)	$1,240				
Total Exemptions	**(=)**	**$7,248,504**			**(-)**	**$7,248,504**
Net Taxable (Before Freeze)					**(=)**	**$265,560,286**

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: **2024** As of: **Certification**

Property Types: **A, N, M, P, PI, R, RA, RC, RCT, RD, RX,**

M113 - Cinco MUD 6 (Under ARB Review Totals)

Number of Properties: 6

Land Totals

Land - Homesite	(+)	$110,500				
Land - Non Homesite	(+)	$0				
Land - Ag Market	(+)	$0				
Land - Timber Market	(+)	$0				
Land - Exempt Ag/Timber Market	(+)	$0				
Total Land Market Value	**(=)**	**$110,500**	**(+)**	**$110,500**		

Improvement Totals

Improvements - Homesite	(+)	$448,819				
Improvements - Non Homesite	(+)	$0				
Total Improvements	**(=)**	**$448,819**	**(+)**	**$448,819**		

Other Totals

Personal Property (4)		$3,428	(+)	$3,428		
Minerals (0)		$0	(+)	$0		
Autos (1)		$31,375	(+)	$31,375		
Total Market Value			**(=)**	**$594,122**		**$594,122**
Total Homestead Cap Adjustment (0)					(-)	**$0**
Total Circuit Breaker Limit 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					**(=)**	**$594,122**

Exemptions

(HS Assd 0)

(HB366) House Bill 366 (3)	(+)	$402				
Total Exemptions	**(=)**	**$402**			**(-)**	**$402**
Net Taxable (Before Freeze)					**(=)**	**$593,720**

913 CINCO MUD 6
TAX YEAR: 2024

HARRIS CENTRAL APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/16/2024
DELV DATE: 08/30/2024

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
A1 Real, Residential, Single-Family	318	37.1206	110,967,840	109,141,906	0	4,819,063	104,322,843
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	2	1.8652	4,355	4,355	0	0	4,355
C3 Real, Vacant	9	3.3428	12,112	888	0	0	888
D1 Real, Qualified Agricultural Land	0	0.0000	0	0	0	0	0
D2 Real, Unqualified Agricultural Land	2	15.7298	98,752	200	0	0	200
E1 Real, Farm & Ranch Improved	0	0.0000	0	0	0	0	0
F1 Real, Commercial	12	18.8822	36,396,490	36,115,542	0	0	36,115,542
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

913 CINCO MUD 6
TAX YEAR: 2024

HARRIS CENTRAL APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/16/2024
DELV DATE: 08/30/2024

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
J2 Gas Companies	1	0.0000	181,840	181,840	0	0	181,840
J3 Electric Companies	5	1.7500	4,524,468	4,524,468	0	6,500	4,517,968
J4 Telephone Companies	0	0.0000	0	0	0	0	0
J5 Railroads	0	0.0000	0	0	0	0	0
J6 Pipelines	1	0.0000	16,140	16,140	0	0	16,140
J7 Major Cable Television Systems	2	0.0000	346,570	346,570	0	0	346,570
L1 Tangible, Commercial	55	0.0000	1,520,795	1,520,795	0	275,546	1,245,249
L2 Tangible, Industrial	2	0.0000	267,396	267,396	0	0	267,396
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

913 CINCO MUD 6
TAX YEAR: 2024

HARRIS CENTRAL APPRAISAL DISTRICT
PROPERTY USE CATEGORY RECAP
CERTIFIED ROLL 00

LAST UPDATED: 08/16/2024
DELV DATE: 08/30/2024

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	1	0.9320	2,472,122	2,472,122	0	2,472,122	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)	3	8.3559	3,093,839	3,093,839	0	3,093,839	0
JURISDICTION TOTALS		413	87.9785	$159,902,719	$157,686,061	$0	$10,667,070	$147,018,991

913 CINCO MUD 6
TAX YEAR: 2024

HARRIS CENTRAL APPRAISAL DISTRICT
SUMMARY OF RESIDENTIAL HOMESTEADS
CERTIFIED ROLL 00

LAST UPDATED: 08/16/2024
DELV DATE: 08/30/2024

UNITS	MARKET	CAPPED	LOSS
91	$33,654,572	$31,834,026	$1,820,546

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	318	TOTAL	$110,967,840	$109,141,906	$104,322,843
		AVERAGE	$348,955	$343,213	$328,059
HOMESTEAD RESIDENCES	265	TOTAL	$93,192,277	$91,371,731	$86,552,668
		AVERAGE	$351,668	$344,798	$326,613

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

913 CINCO MUD 6
TAX YEAR: 2024

HARRIS CENTRAL APPRAISAL DISTRICT
SUMMARY OF RESIDENTIAL HOMESTEADS
UNCERTIFIED ROLL 00

LAST UPDATED: 08/16/2024
DELV DATE: 08/30/2024

UNITS	MARKET	CAPPED	LOSS
12	$4,442,694	$4,204,628	$238,066

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)

	UNITS		MARKET	APPRAISED(CAP)	TAXABLE
ALL RESIDENCES	26	TOTAL	$9,229,575	$8,991,509	$8,796,509
		AVERAGE	$354,983	$345,827	$338,327
HOMESTEAD RESIDENCES	19	TOTAL	$6,838,269	$6,600,203	$6,405,203
		AVERAGE	$359,908	$347,379	$337,115

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

913 CINCO MUD 6
TAX YEAR: 2024

HARRIS CENTRAL APPRAISAL DISTRICT
UNCERTIFIED ROLL SUMMARY 00

LAST UPDATED: 08/16/2024
DELV DATE: 08/30/2024

TYPE	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE WITH HEARING LOSS
ACCOUNTS ON HTS	29	8,579,995	8,341,929	7,781,017	7,585,164
ACCOUNTS ON PTS	10	685,017	685,017	666,501	630,970
OTHER ACCOUNTS	13	2,650,243	2,650,243	2,637,027	2,628,755
TOTAL UNCERTIFIED	52	$11,915,255	$11,677,189	$11,084,545	$10,844,889