2026 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

FORT BEND MUD 81
Water District Name

713-651-5151
Phone *(area code and number)*

1301 McKinney Street, Suite 5100 HOUSTON TX 77010
Water District's Address, City, State, ZIP Code

https://www.fbmud81.com/
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 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-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* to calculate its voter-approval tax rate.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://www.equitaxinc.com/fbcmud81/sb1023

Line	Worksheet	Amount/Rate
1.	**Prior year average appraised value of residence homestead.** [2]	$ 670,933
2.	**Prior year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [3]	$ 0
3.	**Prior year average taxable value of residence homestead.** Line 1 minus Line 2.	$ 670,933
4.	**Prior year adopted M&O tax rate.**	$ 0.207000 /$100
5.	**Prior year M&O tax on average residence homestead**. Multiply Line 3 by Line 4, divide by $100.	$ 1,388.83
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.035. [4]	$ 1,437.43
7.	**Current year average appraised value of residence homestead.**	$ 710,268
8.	**Current year general exemptions available for the average homestead**. Excluding age 65 or older or disabled persons exemptions. [5]	$ 0
9.	**Current year average taxable value of residence homestead.** Line 7 minus Line 8.	$ 710,268
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [6]	$ 0.202378 /$100
11.	**Current year debt tax rate.**	$ 0.159000 /$100

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Water Code § 49.236(a)(2)(C)
[3] Tex. Water Code § 49.236(a)(2)(D)
[4] Tex. Water Code § 49.23602(a)(2)(A)
[5] Tex. Water Code § 49.236(a)(2)(E)
[6] Tex. Water Code § 49.236(a)(2)(F)

SECTION 1: Voter Approval Tax Rate (continued)

Line	Worksheet	Amount/Rate
12.	**Current year contract tax rate.**	$ 0 /$100
13.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value.**	
	A. Voter-approval tax rate	$ 0.339406 /$100
	B. Unused increment rate	$ 0.000000 /$100
	C. Subtract B from A	$ 0.339406 /$100
	D. Adopted Tax Rate	$ 0.361000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value	$ 877,521,102
	G. Multiply E by F and divide the results by $100	$ 0.00
14.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.**	
	A. Voter-approval tax rate	$ 0.363504 /$100
	B. Unused increment rate	$ 0.000000 /$100
	C. Subtract B from A	$ 0.363504 /$100
	D. Adopted Tax Rate	$ 0.363000 /$100
	E. Subtract D from C	$ 0.000504 /$100
	F. 2024 Total Taxable Value	$ 792,310,535
	G. Multiply E by F and divide the results by $100	$ 3,993.24
15.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 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	$ 0.363477 /$100
	B. Unused increment rate	$ 0.000000 /$100
	C. Subtract B from A	$ 0.363477 /$100
	D. Adopted Tax Rate	$ 0.363000 /$100
	E. Subtract D from C	$ 0.000477 /$100
	F. 2023 Total Taxable Value	$ 702,118,569
	G. Multiply E by F and divide the results by $100	$ 3,349.10
16.	**Total Foregone Revenue Amount.** Add Lines 13G, 14G and 15G.	$ 7,342.340000
17.	**2026 Unused Increment Rate.** Divide Line 16 by the current total value as defined in Tax Code Section 26.012(6). Multiply the result by 100 [7]	$ 0.000783 /$100
18.	**Total 2026 voter-approval tax rate.** Add Lines 10, 11, 12 and 17.	$ 0.362161 /$100

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. [8]

Line	Worksheet	Amount/Rate
19.	**Prior year average taxable value of residence homestead.** Enter the amount from Line 3.	$ 670,933
20.	**Prior year adopted total tax rate.**	$ 0.361000 /$100
21.	**Prior year total tax on average residence homestead.** Multiply Line 19 by Line 20 divide by $100.	$ 2,422.06

[7] Tex. Tax Code § 26.013
[8] Tex. Water Code § 49.23602(a)(2)

SECTION 2: Mandatory Tax Election Rate (continued)

Line	Worksheet	Amount/Rate
22.	**Current year mandatory election amount of taxes per average residence homestead.** Multiply Line 21 by 1.035.	$ 2,506.83
23.	**Current year mandatory election tax rate, before unused increment.** Divide Line 22 by Line 9 and multiply by $100.	$ 0.352941 /$100
24.	**Current year mandatory tax election rate.** Add Line 17 and Line 23.	$ 0.353724 /$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

Printed Name of Water District Representative

sign here

Water District Representative

Date

Reset Print