

2022 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Cinco 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.

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.

Line	Worksheet	Amount/Rate
1.	2021 average appraised value of residence homestead. ¹	\$306,361
2.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$0
3.	2021 average taxable value of residence homestead. Line 1 minus Line 2.	\$306,361
4.	2021 adopted M&O tax rate.	\$0.095000
5.	2021 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$291.04
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³	\$301.23
7.	2022 average appraised value of residence homestead.	\$320,886
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.	\$320,886
10.	Highest 2022 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$0.093874
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.	\$0.002480
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

50-860 •

2022 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

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.	\$0.002480
17.	2022 voter-approval tax rate. Add lines 10, 11, 12 and 16.	\$0.096354

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.	\$306,361
19.	2021 adopted total tax rate.	\$0.345000
20.	2021 total tax on average residence homestead. Multiply Line 18 by Line 19.	\$1,056.95
21.	2022 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035.	\$1,093.94
22.	2022 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100.	\$0.340912
23.	2022 mandatory tax election rate. Add Line 16 and Line 22.	\$0.343392

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

September 2022

Date

Tex. Water Code § 49.23602(a)(2)
Tex. Water Code § 49.23602

911 CINCO 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	36	4.5358	9,446,572	9,176,332	0	111,074	9,065,258
A2 Real, Residential, Mobile Homes	0	0.0000	0	0	0	0	0
B1 Real, Residential, Multi-Family	1	3.5504	13,912,626	13,912,626	0	0	13,912,626
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	8	16.8604	179,764	176,161	0	0	176,161
C3 Real, Vacant	0	0.0000	0	0	0	0	0
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	1	46.9795	8,506,656	8,506,656	0	0	8,506,656
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

911 CINCO 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
J2 Gas Companies	0	0.0000	0	0	0	0	0
J3 Electric Companies	2	0.0000	147,550	147,550	0	0	147,550
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	2	0.0000	37,220	37,220	0	0	37,220
L1 Tangible, Commercial	15	0.0000	164,862	164,862	0	3,874	160,988
L2 Tangible, Industrial	0	0.0000	0	0	0	0	0
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

911 CINCO 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)	4	28.1772	12,795,822	12,795,822	0	12,795,822	0

JURISDICTION TOTALS	69	100.1033	\$45,191,072	\$44,917,229	\$0	\$12,910,770	\$32,006,459
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HARRIS COUNTY APPRAISAL DISTRICT
 UNCERTIFIED ROLL SUMMARY 00

911 CINCO 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	10	2,079,632	1,982,297	1,929,597	1,869,597
ACCOUNTS ON PTS	16	216,533	216,533	216,533	119,284
OTHER ACCOUNTS	5	1,208,334	1,144,870	1,124,585	1,124,585
TOTAL UNCERTIFIED	31	\$3,504,499	\$3,343,700	\$3,270,715	\$3,113,466

HARRIS COUNTY APPRAISAL DISTRICT
 PROPERTY USE CATEGORY RECAP
 UNCERTIFIED ROLL 00

911 CINCO MUD 3
 TAX YEAR: 2022

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	10	1.3453	2,771,320	2,610,521	0	60,000	2,550,521
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	0	0.0000	0	0	0	0	0
C3 Real, Vacant	0	0.0000	0	0	0	0	0
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	1	2.7478	14,662	14,662	0	0	14,662
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
 UNCERTIFIED ROLL 00

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

911 CINCO MUD 3
 TAX YEAR: 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	20	0.0000	718,517	718,517	0	97,249	621,268
L2 Tangible, Industrial	0	0.0000	0	0	0	0	0
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

HARRIS COUNTY APPRAISAL DISTRICT
 PROPERTY USE CATEGORY RECAP
 UNCERTIFIED ROLL 00

911 CINCO MUD 3
 TAX YEAR: 2022

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)	0	0.0000	0	0	0	0	0

JURISDICTION TOTALS: 31 4.0931 \$3,504,499 \$3,343,700 \$0 \$157,249 \$3,186,451

HARRIS COUNTY APPRAISAL DISTRICT
SUMMARY OF RESIDENTIAL HOMESTEADS
CERTIFIED ROLL 00

911 CINCO MUD 3
TAX YEAR: 2022

UNITS	MARKET	CAPPED	LOSS
23	\$5,478,643	\$5,208,403	\$270,240

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)

UNITS	MARKET	APPRAISED(CAP)	TAXABLE
36	\$9,446,572	\$9,176,332	\$9,065,258
	AVERAGE	\$262,404	\$251,812
29	\$7,297,477	\$7,027,237	\$6,916,163
	AVERAGE	\$251,637	\$238,488

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (M3 Mobile Homes)

UNITS	MARKET	APPRAISED(CAP)	TAXABLE
0	\$0	\$0	\$0
	AVERAGE	\$0	\$0
0	\$0	\$0	\$0
	AVERAGE	\$0	\$0

320,886

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Certification

M110 - Cinco MUD 3 (ARB Approved Totals)

Number of Properties: 601

Land Totals

Land - Homesite	(+)	\$23,531,337		
Land - Non Homesite	(+)	\$30,734,336		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$54,265,673	(+)	\$54,265,673

Improvement Totals

Improvements - Homesite	(+)	\$163,545,798		
Improvements - Non Homesite	(+)	\$96,216,580		
Total Improvements	(=)	\$259,762,378	(+)	\$259,762,378

Other Totals

Personal Property (38)		\$5,909,448	(+)	\$5,909,448
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$319,937,499
Total Homestead Cap Adjustment (389)				(-) \$19,858,476
Total Exempt Property (46)				(-) \$84,578,998

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0	(-)	\$0
Total Assessed			(=)	\$215,500,025

Exemptions

			(HS Assd	138,944,029)
(HS) Homestead Local (404)	(+)	\$0		
(HS) Homestead State (404)	(+)	\$0		
(O65) Over 65 Local (122)	(+)	\$3,629,426		
(O65) Over 65 State (122)	(+)	\$0		
(DP) Disabled Persons Local (2)	(+)	\$39,663		
(DP) Disabled Persons State (2)	(+)	\$0		
(DV) Disabled Vet (8)	(+)	\$80,500		
(DVX) Disabled Vet 100% (1)	(+)	\$279,310		
(HB366) House Bill 366 (6)	(+)	\$3,780		
Total Exemptions	(=)	\$4,032,679	(-)	\$4,032,679
Net Taxable (Before Freeze)			(=)	\$211,467,346

343,291

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Certification

M110 - Cinco MUD 3 (Under ARB Review Totals)

Number of Properties: 14

Land Totals

Land - Homesite	(+)	\$0		
Land - Non Homesite	(+)	\$354,330		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$354,330	(+)	\$354,330

Improvement Totals

Improvements - Homesite	(+)	\$0		
Improvements - Non Homesite	(+)	\$916,282		
Total Improvements	(=)	\$916,282	(+)	\$916,282

Other Totals

Personal Property (10)		\$226,035	(+)	\$226,035
Minerals (0)		\$0	(+)	\$0
Autos (3)		\$33,130	(+)	\$33,130
Total Market Value			(=)	\$1,529,777

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			(=)	\$1,529,777

Exemptions

(HB366) House Bill 366 (4)	(+)	\$1,580		
Total Exemptions	(=)	\$1,580	(-)	\$1,580
Net Taxable (Before Freeze)			(=)	\$1,528,197