

2022 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Cinco MUD 6

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	\$324,947
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.	\$324,947
4.	2021 adopted M&O tax rate.	\$0.081500
5.	2021 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$264.83
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³	\$274.10
7.	2022 average appraised value of residence homestead.	\$379,590
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.	\$379,590
10.	Highest 2022 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$0.072209
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.	\$0.000000
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

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.	\$0.000000
17.	2022 voter-approval tax rate. Add lines 10, 11, 12 and 16.	\$0.072209

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.	\$324,947
19.	2021 adopted total tax rate.	\$0.320000
20.	2021 total tax on average residence homestead. Multiply Line 18 by Line 19.	\$1,039.83
21.	2022 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035.	\$1,076.22
22.	2022 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100.	\$0.283522
23.	2022 mandatory tax election rate. Add Line 16 and Line 22.	\$0.283522

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



913 CINCO MUD 6
 TAX YEAR: 2022
 HARRIS COUNTY APPRAISAL DISTRICT
 PROPERTY USE CATEGORY RECAP
 CERTIFIED ROLL 00

PROPERTY USE CATEGORY	UNITS	ACREAGE	MARKET	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
A1 Real, Residential, Single-Family	306	35.4192	96,662,683	90,563,655	0	2,716,316	87,847,339
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	6	12.8287	1,991,644	1,991,644	0	0	1,991,644
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	33,066,531	32,997,174	0	0	32,997,174
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: 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	1	0.0000	130,630	130,630	0	0	130,630
J3 Electric Companies	6	1.7500	3,637,958	3,637,958	0	11,800	3,626,158
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	5,450	5,450	0	0	5,450
J7 Major Cable Television Systems	2	0.0000	314,000	314,000	0	0	314,000
L1 Tangible, Commercial	35	0.0000	1,301,334	1,301,334	0	36,917	1,264,417
L2 Tangible, Industrial	1	0.0000	130,760	130,760	0	0	130,760
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: 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	1	0.9320	2,058,244	2,058,244	0	2,058,244	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	2,657,061	2,657,061	0	2,657,061	0

JURISDICTION TOTALS	385	97.2406	\$142,067,159	\$135,788,998	\$0	\$7,480,338	\$128,308,660
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HARRIS COUNTY APPRAISAL DISTRICT
 UNCERTIFIED ROLL SUMMARY 00

913 CINCO MIUD 6
 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	39	11,639,303	10,440,664	10,300,565	9,779,385
ACCOUNTS ON PTS	26	1,092,137	1,033,401	1,015,600	747,608
OTHER ACCOUNTS	9	277,010	277,010	276,620	197,998
TOTAL UNCERTIFIED	74	\$13,008,450	\$11,751,075	\$11,592,785	\$10,724,991

HARRIS COUNTY APPRAISAL DISTRICT
 PROPERTY USE CATEGORY RECAP
 UNCERTIFIED ROLL 00

913 CINCO MUD 6
 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	38	5.6485	12,322,313	11,064,938	0	585,000	10,479,938
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	2.1739	26,016	26,016	0	0	26,016
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

913 CINCO MUD 6
 TAX YEAR: 2022

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	34	0.0000	467,882	467,882	0	282,794	185,088
L2 Tangible, Industrial	1	0.0000	192,239	192,239	0	0	192,239
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

913 CINCO MUD 6
 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:	74	7.8224	\$13,008,450	\$11,751,075	\$0	\$867,794	\$10,883,281
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LAST UPDATED: 08/19/2022
DELY DATE: 09/02/2022

HARRIS COUNTY APPRAISAL DISTRICT
SUMMARY OF RESIDENTIAL HOMESTEADS
CERTIFIED ROLL 00

913 CINCO MUD 6
TAX YEAR: 2022

UNITS	MARKET	CAPPED	LOSS
223	\$70,981,347	\$64,882,319	\$6,099,028

SUMMARY FOR AVERAGE RESIDENTIAL VALUES - (A1 & A2)

UNITS	MARKET	APPRAISED(CAP)	TAXABLE
306	\$96,662,683	\$90,563,655	\$87,847,339
	AVERAGE	\$315,891	\$295,959
243	\$77,283,186	\$71,184,158	\$68,467,842
	AVERAGE	\$318,037	\$292,938

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

Handwritten calculation: $\frac{243}{325} = 56.8$

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Certification

M113 - Cinco MUD 6 (ARB Approved Totals)

Number of Properties: 477

Land Totals

Land - Homesite	(+)	\$25,928,035		
Land - Non Homesite	(+)	\$5,671,122		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$31,599,157	(+)	\$31,599,157

Improvement Totals

Improvements - Homesite	(+)	\$177,648,628		
Improvements - Non Homesite	(+)	\$32,825,350		
Total Improvements	(=)	\$210,473,978	(+)	\$210,473,978

Other Totals

Personal Property (12)		\$2,450,710	(+)	\$2,450,710
Minerals (0)		\$0	(+)	\$0
Autos (1)		\$12,540	(+)	\$12,540
Total Market Value			(=)	\$244,536,385
Total Homestead Cap Adjustment (310)				(-) \$27,250,918
Total Exempt Property (33)				(-) \$128,350

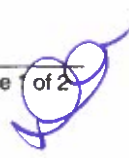
Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0	(-)	\$0
Total Assessed			(=)	\$217,157,117

Exemptions

			(HS Assd	144,422,836)
(HS) Homestead Local (325)	(+)	\$0		
(HS) Homestead State (325)	(+)	\$0		
(O65) Over 65 Local (73)	(+)	\$4,615,000		
(O65) Over 65 State (73)	(+)	\$0		
(DP) Disabled Persons Local (4)	(+)	\$260,000		
(DP) Disabled Persons State (4)	(+)	\$0		
(DV) Disabled Vet (3)	(+)	\$31,500		
(DVX) Disabled Vet 100% (1)	(+)	\$624,440		
(HB366) House Bill 366 (1)	(+)	\$1,240		
Total Exemptions	(=)	\$5,532,180	(-)	\$5,532,180
Net Taxable (Before Freeze)			(=)	\$211,624,937

444,378



Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2022 As of: Certification

M113 - Cinco MUD 6 (Under ARB Review Totals)

Number of Properties: 8

Land Totals

Land - Homesite	(+)	\$377,000		
Land - Non Homesite	(+)	\$0		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$377,000	(+)	\$377,000

Improvement Totals

Improvements - Homesite	(+)	\$3,338,720		
Improvements - Non Homesite	(+)	\$0		
Total Improvements	(=)	\$3,338,720	(+)	\$3,338,720

Other Totals

Personal Property (2)		\$5,840	(+)	\$5,840
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$3,721,560
Total Homestead Cap Adjustment (1)				(-) \$189,890
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				(=) \$3,531,670

Exemptions

			(HS Assd	1,262,010)
(HS) Homestead Local (3)	(+)	\$0		
(HS) Homestead State (3)	(+)	\$0		
(O65) Over 65 Local (2)	(+)	\$86,665		
(O65) Over 65 State (2)	(+)	\$0		
(HB366) House Bill 366 (1)	(+)	\$800		
Total Exemptions	(=)	\$87,465		(-) \$87,465
Net Taxable (Before Freeze)				(=) \$3,444,205