

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Burney Road MUD

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. | 2020 average appraised value of residence homestead. ¹ | 297,977 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 297,977 |
| 4. | 2020 adopted M&O tax rate. | 0.050000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 148.99 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 154.20 |
| 7. | 2021 average appraised value of residence homestead. | 298,447 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 298,447 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.051667 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

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| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.051667 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 297,977 |
| 19. | 2020 adopted total tax rate. | 0.220000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 655.55 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 678.49 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.227340 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.227340 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Water Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Cinco MUD #12

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

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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. | 2020 average appraised value of residence homestead. ¹ | 357,802 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 71,560 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 286,242 |
| 4. | 2020 adopted M&O tax rate. | 0.120000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 343.49 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 355.51 |
| 7. | 2021 average appraised value of residence homestead. | 361,167 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 72,233 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 288,934 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.123042 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.013450 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

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| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.123042 |

SECTION 2: Mandatory Tax Election Rate

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| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 286,242 |
| 19. | 2020 adopted total tax rate. | 0.250000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 715.60 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 740.65 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.256339 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.256339 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Cinco MUD #14

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

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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. | 2020 average appraised value of residence homestead. ¹ | 310,534 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 310,534 |
| 4. | 2020 adopted M&O tax rate. | 0.180000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 558.96 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 578.52 |
| 7. | 2021 average appraised value of residence homestead. | 317,376 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 317,376 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.182282 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.182282 |

SECTION 2: Mandatory Tax Election Rate

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| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 310,534 |
| 19. | 2020 adopted total tax rate. | 0.535000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 1,661.36 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 1,719.50 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.541786 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.541786 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Water Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Cinco MUD #10

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

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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. | 2020 average appraised value of residence homestead. ¹ | 333,267 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 333,267 |
| 4. | 2020 adopted M&O tax rate. | 0.225000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 749.85 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 776.10 |
| 7. | 2021 average appraised value of residence homestead. | 338,907 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 338,907 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.229000 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.229000 |

SECTION 2: Mandatory Tax Election Rate

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| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 333,267 |
| 19. | 2020 adopted total tax rate. | 0.550000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 1,832.97 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 1,897.12 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.559776 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.559776 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Cinco MUD #1

Wheeler & Associates, Inc.

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| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 1. | 2020 average appraised value of residence homestead. ¹ | 577,375 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 577,375 |
| 4. | 2020 adopted M&O tax rate. | 0.205000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 1,183.62 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 1,225.05 |
| 7. | 2021 average appraised value of residence homestead. | 582,072 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 582,072 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.210463 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.210463 |

SECTION 2: Mandatory Tax Election Rate

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| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 577,375 |
| 19. | 2020 adopted total tax rate. | 0.445000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 2,569.32 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 2,659.24 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.456858 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.456858 |

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. ⁸

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Catherine Wheeler #70074

Printed Name of Water District Representative

sign
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Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing

Form 50-858

Cinco MUD #1

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

| Line | Worksheet | Amount/Rate |
|------|---|-------------|
| 1. | 2020 average appraised value of residence homestead. ¹ | \$577,375 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | \$0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | \$577,375 |
| 4. | 2020 adopted M&O tax rate. | \$0.205000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | \$1,183.62 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³ | \$1,278.31 |
| 7. | 2021 average appraised value of residence homestead. | \$582,072 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | \$0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | \$582,072 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | \$0.219614 |
| 11. | 2021 debt tax rate. | \$0.000000 |
| 12. | 2021 contract tax rate. | \$0.000000 |
| 13. | 2021 voter-approval tax rate. Add lines 10, 11 and 12. | \$0.219614 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

2021 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|---|-------------|
| 14. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | \$577,375 |
| 15. | 2020 adopted total tax rate. | \$0.445000 |
| 16. | 2020 total tax on average residence homestead. Multiply Line 14 by Line 15. | \$2,569.32 |
| 17. | 2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08. | \$2,774.86 |
| 18. | 2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100. | \$0.476721 |

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. ⁸

print here  Catherine Wheeler #70074
Printed Name of Water District Representative

sign here  August 2021
Water District Representative Date

⁸ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Clovercreek MUD

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. | 2020 average appraised value of residence homestead. ¹ | 229,049 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 229,049 |
| 4. | 2020 adopted M&O tax rate. | 0.500000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 1,145.25 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 1,185.33 |
| 7. | 2021 average appraised value of residence homestead. | 245,530 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 245,530 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.482764 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.482764 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 229,049 |
| 19. | 2020 adopted total tax rate. | 1.140000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 2,611.16 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 2,702.55 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 1.100701 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 1.100701 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Fort Bend MUD #116

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. | 2020 average appraised value of residence homestead. ¹ | 259,315 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 259,315 |
| 4. | 2020 adopted M&O tax rate. | 0.420000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 1,089.12 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 1,127.24 |
| 7. | 2021 average appraised value of residence homestead. | 273,138 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 273,138 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.412700 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.412700 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 259,315 |
| 19. | 2020 adopted total tax rate. | 0.990000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 2,567.22 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 2,657.07 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.972794 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.972794 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Fort Bend MUD #119

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. | 2020 average appraised value of residence homestead. ¹ | 283,799 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 283,799 |
| 4. | 2020 adopted M&O tax rate. | 0.120000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 340.56 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 352.48 |
| 7. | 2021 average appraised value of residence homestead. | 285,970 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 285,970 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.123258 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.123258 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 283,799 |
| 19. | 2020 adopted total tax rate. | 0.530000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 1,504.13 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 1,556.78 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.544386 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.544386 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing

Form 50-858

Ft. Bend MUD #142

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

| Line | Worksheet | Amount/Rate |
|------|---|-------------|
| 1. | 2020 average appraised value of residence homestead. ¹ | \$256,368 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | \$0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | \$256,368 |
| 4. | 2020 adopted M&O tax rate. | \$0.150000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | \$384.55 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³ | \$415.32 |
| 7. | 2021 average appraised value of residence homestead. | \$262,378 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | \$0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | \$262,378 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | \$0.158289 |
| 11. | 2021 debt tax rate. | \$0.000000 |
| 12. | 2021 contract tax rate. | \$0.000000 |
| 13. | 2021 voter-approval tax rate. Add lines 10, 11 and 12. | \$0.158289 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

2021 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|---|-------------|
| 14. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | \$256,368 |
| 15. | 2020 adopted total tax rate. | \$0.750000 |
| 16. | 2020 total tax on average residence homestead. Multiply Line 14 by Line 15. | \$1,922.76 |
| 17. | 2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08. | \$2,076.58 |
| 18. | 2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100. | \$0.791446 |

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. ⁸

print
here

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here

Water District Representative

August 2021

Date

⁸ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

2021 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing

Form 50-858

Ft. Bend MUD #144

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

| Line | Worksheet | Amount/Rate |
|------|---|-------------|
| 1. | 2020 average appraised value of residence homestead. ¹ | \$267,701 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | \$0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | \$267,701 |
| 4. | 2020 adopted M&O tax rate. | \$0.110000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | \$294.47 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³ | \$318.03 |
| 7. | 2021 average appraised value of residence homestead. | \$278,882 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | \$0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | \$278,882 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | \$0.114037 |
| 11. | 2021 debt tax rate. | \$0.000000 |
| 12. | 2021 contract tax rate. | \$0.000000 |
| 13. | 2021 voter-approval tax rate. Add lines 10, 11 and 12. | \$0.114037 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

2021 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|---|-------------|
| 14. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | \$267,701 |
| 15. | 2020 adopted total tax rate. | \$0.790000 |
| 16. | 2020 total tax on average residence homestead. Multiply Line 14 by Line 15. | \$2,114.84 |
| 17. | 2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08. | \$2,284.02 |
| 18. | 2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100. | \$0.818992 |

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. ⁸

print here  Catherine Wheeler #70074
Printed Name of Water District Representative

sign here _____
Water District Representative

August 2021

Date

⁸ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Galveston County MUD #14

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. | 2020 average appraised value of residence homestead. ¹ | 219,597 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 219,597 |
| 4. | 2020 adopted M&O tax rate. | 0.040000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 87.84 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 90.91 |
| 7. | 2021 average appraised value of residence homestead. | 238,720 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 238,720 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.038082 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.038082 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 219,597 |
| 19. | 2020 adopted total tax rate. | 0.540000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 1,185.82 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 1,227.33 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.514130 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.514130 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Galveston County MUD #15

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. | 2020 average appraised value of residence homestead. ¹ | 207,289 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 207,289 |
| 4. | 2020 adopted M&O tax rate. | 0.030000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 62.19 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 64.36 |
| 7. | 2021 average appraised value of residence homestead. | 227,404 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 227,404 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.028302 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.028302 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 207,289 |
| 19. | 2020 adopted total tax rate. | 0.430000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 891.34 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 922.54 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.405683 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.405683 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Grand Lakes MUD #2

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. | 2020 average appraised value of residence homestead. ¹ | 526,418 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 105,284 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 421,134 |
| 4. | 2020 adopted M&O tax rate. | 0.180000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 758.04 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 784.57 |
| 7. | 2021 average appraised value of residence homestead. | 530,283 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 106,057 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 424,226 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.184942 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.184942 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 421,134 |
| 19. | 2020 adopted total tax rate. | 0.180000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 758.04 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 784.57 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.184942 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.184942 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Grand Lakes MUD #4

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. | 2020 average appraised value of residence homestead. ¹ | 338,002 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 338,002 |
| 4. | 2020 adopted M&O tax rate. | 0.130000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 439.40 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 454.78 |
| 7. | 2021 average appraised value of residence homestead. | 342,721 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 342,721 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.132697 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.132697 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 338,002 |
| 19. | 2020 adopted total tax rate. | 0.500000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 1,690.01 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 1,749.16 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.510374 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.510374 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Montgomery County MUD #83

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. | 2020 average appraised value of residence homestead. ¹ | 273,042 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 273,042 |
| 4. | 2020 adopted M&O tax rate. | 0.150000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 409.56 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 423.90 |
| 7. | 2021 average appraised value of residence homestead. | 278,022 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 278,022 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.152470 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.152470 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 273,042 |
| 19. | 2020 adopted total tax rate. | 0.740000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 2,020.51 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 2,091.23 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.752181 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.752181 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Montgomery MUD #84

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. | 2020 average appraised value of residence homestead. ¹ | 315,087 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 11,501 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 303,586 |
| 4. | 2020 adopted M&O tax rate. | 0.210000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 637.53 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 659.84 |
| 7. | 2021 average appraised value of residence homestead. | 306,895 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 11,202 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 295,693 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.223150 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.223150 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 303,586 |
| 19. | 2020 adopted total tax rate. | 0.880000 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 2,671.56 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 2,765.06 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 0.935118 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 0.935118 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Tax Code § 49.013

⁸ Tex. Water Code § 49.23602(a)(2)

⁹ Tex. Water Code § 49.23602

2021 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing

Form 50-858

Montgomery MUD #95

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

| Line | Worksheet | Amount/Rate |
|------|---|-------------|
| 1. | 2020 average appraised value of residence homestead. ¹ | \$334,105 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | \$0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | \$334,105 |
| 4. | 2020 adopted M&O tax rate. | \$0.340000 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | \$1,135.96 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³ | \$1,226.83 |
| 7. | 2021 average appraised value of residence homestead. | \$349,146 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | \$0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | \$349,146 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | \$0.351380 |
| 11. | 2021 debt tax rate. | \$0.000000 |
| 12. | 2021 contract tax rate. | \$0.000000 |
| 13. | 2021 voter-approval tax rate. Add lines 10, 11 and 12. | \$0.351380 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)

2021 Water District Voter-Approval Tax Rate Worksheet

Form 50-858

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.

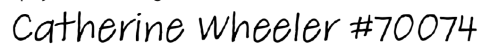
If any part of a developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election 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. ⁷

| Line | Worksheet | Amount/Rate |
|------|---|-------------|
| 14. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | \$334,105 |
| 15. | 2020 adopted total tax rate. | \$1.190000 |
| 16. | 2020 total tax on average residence homestead. Multiply Line 14 by Line 15. | \$3,975.85 |
| 17. | 2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08. | \$4,293.92 |
| 18. | 2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100. | \$1.229835 |

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. ⁸

print here  Catherine Wheeler #70074

Printed Name of Water District Representative

sign here 

Water District Representative

August 2021

Date

⁸ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Montgomery County MUD #98

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. | 2020 average appraised value of residence homestead. ¹ | 248,132 |
| 2. | 2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² | 0 |
| 3. | 2020 average taxable value of residence homestead. Line 1 minus Line 2. | 248,132 |
| 4. | 2020 adopted M&O tax rate. | 0.524650 |
| 5. | 2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100. | 1,301.82 |
| 6. | Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³ | 1,347.39 |
| 7. | 2021 average appraised value of residence homestead. | 243,115 |
| 8. | 2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ | 0 |
| 9. | 2021 average taxable value of residence homestead. Line 7 minus Line 8. | 243,115 |
| 10. | Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ | 0.554219 |
| 11. | 2021 debt tax rate. | 0.000000 |
| 12. | 2021 contract tax rate. | 0.000000 |
| 13. | 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. | 0.000000 |
| 14. | 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 2020, enter zero. | 0.000000 |

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 15. | 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | 0.000000 |
| 16. | 2021 total unused increment rate. ⁶ Add Lines 13, 14 and 15. | 0.000000 |
| 17. | 2021 voter-approval tax rate. Add lines 10, 11, 12 and 16. | 0.554219 |

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. ⁷

| Line | Worksheet | Amount/Rate |
|------|--|-------------|
| 18. | 2020 average taxable value of residence homestead. Enter the amount from Line 3. | 248,132 |
| 19. | 2020 adopted total tax rate. | 1.064660 |
| 20. | 2020 total tax on average residence homestead. Multiply Line 18 by Line 19. | 2,641.76 |
| 21. | 2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035. | 2,734.22 |
| 22. | 2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100. | 1.124661 |
| 23. | 2021 mandatory tax election rate. Add Line 16 and Line 22. | 1.124661 |

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. ⁸

print
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign
here ▶

Water District Representative

August 2021

Date

⁷ Tex. Water Code § 49.23602(a)(2)

⁸ Tex. Water Code § 49.23602