

# Water District

## Notice of Public Hearing on Tax Rate

The \_\_\_\_\_ will hold a public hearing on a proposed tax rate for the tax year \_\_\_\_\_ on \_\_\_\_\_ at \_\_\_\_\_. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

**FOR** the proposal: \_\_\_\_\_

**AGAINST** the proposal: \_\_\_\_\_

**PRESENT** and not voting: \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	Last Year	This Year
Total tax rate (per \$100 of value)	_____/ \$100	_____/ \$100
	Adopted	Proposed
Difference in rates per \$100 of value	\$ _____/ \$100	
Percentage increase/decrease in rates(+/-)	_____ %	
Average appraised residence homestead value	\$ _____	\$ _____
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$ _____	\$ _____
Average residence homestead taxable value	\$ _____	\$ _____
Tax on average residence homestead	\$ _____	\$ _____
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-)	\$ _____	
and percentage of increase (+/-)	_____ %	

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the \_\_\_\_\_ proposes to use the tax increase for the purpose of \_\_\_\_\_.

If the district is a district described by Section 49.23601:

### **NOTICE OF VOTE ON TAX RATE**

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than eight percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23601, Water Code.

If the district is a district described by Section 49.23602:

### **NOTICE OF VOTE ON TAX RATE**

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code.

If the district is a district described in by Section 49.23603

### **NOTICE OF TAXPAYERS' RIGHT TO ELECTION TO REDUCE TAX RATE**

If the district adopts a combined debt service, operation and maintenance, and contract tax rate that would result in the taxes on the average residence homestead increasing by more than eight percent, the qualified voters of the district by petition may require that an election be held to determine whether to reduce the operation and maintenance tax rate to the voter-approval tax rate under Section 49.23603, Water Code.

**The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.**