2023 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

Evergreen Underground Water Conservation District

Water District Name

Phone *(area code and number)*

Water District's Address, City, State, ZIP Code

Water District's Website Address

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

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 provided in Water Code Section 49.23601(c). In such cases, the developed water district may use this form to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	**2022 average appraised value of residence homestead.** [1]	$ 171,498
2.	**2022 general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [2]	$ 0
3.	**2022 average taxable value of residence homestead.** Line 1 minus Line 2.	$ 171,498
4.	**2022 adopted M&O tax rate.**	$ .005040 /$100
5.	**2022 M&O tax on average residence homestead**. Multiply Line 3 by Line 4, divide by $100.	$ 8.6435
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.08. [3]	$ 9.34
7.	**2023 average appraised value of residence homestead.**	$ 190.890
8.	**2023 general exemptions available for the average homestead**. Excluding age 65 or older or disabled persons exemptions. [4]	$ 0
9.	**2023 average taxable value of residence homestead.** Line 7 minus Line 8.	$ 190.890
10.	**Highest 2023 M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [5]	$ .004892 /$100
11.	**2023 debt tax rate.**	$ 0 /$100
12.	**2023 contract tax rate.**	$ 0 /$100
13.	**2023 voter-approval tax rate.** Add lines 10, 11 and 12.	$ .004892 /$100

[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)

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.	**2022 average taxable value of residence homestead.** Enter the amount from Line 3.	$ 171,498
15.	**2022 adopted total tax rate.**	$ .005040 /$100
16.	**2022 total tax on average residence homestead.** Multiply Line 14 by Line 15.	$ 864.35
17.	**2023 highest amount of taxes per average residence homestead.** Multiply Line 16 by 1.08, divide by $100.	$ 9.335
18.	**2023 tax election tax rate.** Divide Line 17 by Line 9 and multiply by $100.	$ .00489025 /$100

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. [6]

print here

Printed Name of Water District Representative

sign here

Water District Representative

Date

[6] Tex. Water Code §§49.23601, 49.23602(d), and 49.23603