Water District Notice of Public Hearing on Tax Rate

The Evergreen UWCD District will hold a public hearing on a proposed tax rate for the tax year 2024 on September 19, 2024, at 110 Wyoming Blvd., Pleasanton, Texas 78064. 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.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

Board of Directors Members Blaine Schorp, Darrell Brownlow, Clayton Neal, Weldon Riggs, Sherman Posey, Thomas Moy III, Edward Griffin, Larry Bartek, and Amanda Wheeler have not yet voted on the tax rate and will be posted for Board action at the Board meeting on September 19, 2024.

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)	$0.00489 Adopted	/$100	$0.004365 Proposed /$100
Difference in rates per $100 of value	$0.000525/$100		
Percentage increase/decrease in rates(+/-)	(-)10.74%		
Average appraised residence homestead value	$190,899		$230,928
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	$0		$0
Average residence homestead taxable value	$190,899		$230,928
Tax on average residence homestead	$9.34		$10.08
Annual increase/decrease in taxes if			
proposed tax rate is adopted (+/-)	$0.74		
and percentage of increase (+/-)	7.92%		

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 Evergreen Underground Water Conservation District proposes to use the tax increase for the purpose operation and maintenance.

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.

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.

This notice contains a summary of the no-new-revenue and voter-approval calculations certified by:
Dawn P. Barnett
Wilson County Tax Assessor-Collector

2024 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

Evergreen Underground WCD	(830) 569-4186
Water District Name	Phone *(area code and number)*
110 WYOMING BLVD, PLEASANTON, 78064	http://www.evergreenuwcd.org/
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.	**Prior year average appraised value of residence homestead.** [1]	$ 190,899
2.	**Prior year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [2]	$ 0
3.	**Prior year average taxable value of residence homestead.** Line 1 minus Line 2.	$ 190,899
4.	**Prior year adopted M&O tax rate.**	$ 0.004890 /$100
5.	**Prior year M&O tax on average residence homestead**. Multiply Line 3 by Line 4, divide by $100.	$ 9.334961
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.08. [3]	$ 10.081757
7.	**Current year average appraised value of residence homestead.**	$ 230,928
8.	**Current year general exemptions available for the average homestead**. Excluding age 65 or older or disabled persons exemptions. [4]	$ 0
9.	**Current year average taxable value of residence homestead.** Line 7 minus Line 8.	$ 230,928
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [5]	$ 0.004365 /$100
11.	**Current year debt tax rate.**	$ 0.000000 /$100
12.	**Current year contract tax rate.**	$ 0.000000 /$100
13.	**Current year voter-approval tax rate.** Add lines 10, 11 and 12.	$ 0.004365 /$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.	**Prior year average taxable value of residence homestead.** Enter the amount from Line 3.	$ 190,899
15.	**Prior year adopted total tax rate.**	$ 0.004890 /$100
16.	**Prior year total tax on average residence homestead.** Multiply Line 14 by Line 15, divide by $100.	$ 9.334961
17.	**Current year highest amount of taxes per average residence homestead.** Multiply Line 16 by 1.08.	$ 10.081757
18.	**Current year tax election tax rate.** Divide Line 17 by Line 9 and multiply by $100.	$ 0.004365 /$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 ➧ Dawn Polasek Barnett

Printed Name of Water District Representative

sign here ➧

Water District Representative

8/7/2024

Date

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