2023 Developed Water District Voter-Approved Tax Rate Worksheet

BRAZORIA COUNTY M.U.D. #16 — Water District Name

713-932-9011 — Phone(Area code and Number)

11111 Katy Freeway # 725, Houston, Texas 77079 — Water District's Address, City, State, ZIP code

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.

The voter-approval 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) 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 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.

The mandatory tax election rate is the highest total tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the rate that would impose 1.035 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district plus the unused increment rate. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

Line	Worksheet	Amount/Rate
1.	2022 **average appraised value of residence homestead.**	327,842
2.	2022 **general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions.	0
3.	2022 **average taxable value of residence homestead.** Line 1 minus line 2.	327,842
4.	2022 **adopted M&O tax rate.**	.24500
5.	2022 **M&O tax on average residence homestead.** Multiply Line 3 by line 4, divide by $100.	803.21
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.035.	831.32
7.	2023 **average appraised value of residence homestead.**	361,633
8.	2023 **general exemptions available for the average homestead.** Excluding age 65 or older or disabled person exemptions.	0
9.	2023 **average taxable value of residence homestead.** Line 7 minus Line 8.	361,633
10.	**Highest 2023 M&O tax rate.** Line 6 divided by Line 9, multiply by $100.	.22987
11.	2023 **debt tax rate.**	.46000
12.	2023 **contract tax rate.**	.00000
13.	2022 **unused increment rate.**	.00000
14.	2021 **unused increment rate.**	.00000
15.	2020 **unused increment rate.**	.00000
16.	2023 **total unused increment rate.** Add Lines 13, 14 and 15.	.00000
17.	2023 **voter-approval tax rate.** Add Line 10, 11, 12 and 16.	**.68987**
18.	2022 **average taxable value of residence homestead.** Enter the amount from Line 3.	327,842
19.	2022 **adopted total tax rate.**	.75000
20.	2022 **total tax on average residence homestead.** Multiply Line 18 by Line 19.	2,458.81
21.	2023 **mandatory election amount of taxes per average homestead.** Multiply Line 20 by 1.035.	2,544.86
22.	2023 **mandatory election rate, before unused increment.** Divide Line 21 by Line 9 and multiply by $100.	.70371
23.	2023 **mandatory tax election rate.** Add Line 16 and Line 22.	**.70371**