TNT-858 05-20/5

2020 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

DONAHOE WATER SHED

Voter-Approval Tax Rate
The voter-approval 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) 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.

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))

1.	**2019 average appraised value of residence homestead.**[1]	$105,898
2.	**2019 general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions.[2]	**-** $0
3.	**2019 average taxable value of residence homestead.** Line 1 minus line 2.	$105,898
4.	**2019 adopted M&O tax rate**.	$0.0200/$100
5.	**2019 M&O tax on average residence homestead.** Multiply line 3 by line 4, divide by $100.	$21.17

1 Tex. Water Code § 49.236(a)(2)(C)
2 Tex. Water Code § 49.236(a)(2)(D)

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Voter-Approval Tax Rate (concluded)

6.	**Highest M&O tax on average residence homestead with increase.** Multiply line 5 by 1.08.[3]	$22.86
7.	**2020 average appraised value of residence homestead.**	$115,977
8.	**2020 general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions.[4]	- $0
9.	**2020 average taxable value of residence homestead.** Line 7 minus line 8.	$115,977
10.	**Highest 2020 M&O Tax Rate.** Line 6 divided by line 9, multiply by $100. [5]	$0.0197/$100
11.	**2020 debt tax rate.**	$0.0000/$100
12.	**2020 contract tax rate.**	$0.0000/$100
13.	**2020 voter-approval tax rate.** Add lines 10, 11, and 12.	$0.0197/$100

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)

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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.

14.	**2019 average taxable value of residence homestead.** Enter the amount from line 3.	$105,898
15.	**2019 adopted total tax rate.**	$0.0200/$100
16.	**2019 total tax on average residence homestead.** Multiply line 14 by line 15.	$21.18
17.	**2020 highest amount of taxes per average residence homestead.** Multiply line 16 by 1.08.	$22.87
18.	**2020 tax election tax rate.** Divide line 17 by line 9 and multiply by $100.	$0.0197/$100

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