

2020 Developed Water District Voter-Approval Tax Rate Worksheet

Williamson County MUD No. 10

Voter-Approval Tax Rate

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 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.

1.	2019 average appraised value of residence homestead. ¹	\$319,533
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.	\$319,533
4.	2019 adopted M&O tax rate.	\$0.210000/\$100
5.	2019 M&O tax on average residence homestead. Multiply line 3 by line 4, divide by \$100.	\$671.01

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 1.035. ³	\$694.49
7.	2020 average appraised value of residence homestead.	\$315,898
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.	\$315,898
10.	Highest 2020 M&O Tax Rate. Line 6 divided by line 9, multiply by \$100. ⁵	\$0.219846/\$100
11.	2020 debt tax rate.	\$0.340000/\$100
12.	2020 contract tax rate.	\$0.000000/\$100
13.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000/\$100
14.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000/\$100
15.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000/\$100
16.	2020 total unused increment rate. ⁶ Add lines 13, 14, and 15.	\$0.000000/\$100
17.	2020 voter-approval tax rate. Add lines 10, 11, 12, and 16.	\$0.559846/\$100

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

⁶ Tex. Tax Code § 26.013

