

2020 Developed Water District Voter-Approval Tax Rate Worksheet

Date: 08/05/2020 11:49 AM

2020 Lavaca Co Flood Control District

Taxing Unit Name

Phone (area code and number)

PO Box 871, Hallettsville, TX, 77964

Taxing Unit Address, City, State, ZIP Code

Taxing Unit'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.

SECTION 1: 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.

Line	Activity	Amount/Rate
1.	2019 average appraised value of residence homestead.	121,585
2.	2019 general exemptions available for the average homestead (excluding age 65 or older or disabled persons exemptions).	25,577
3.	2019 average taxable value of residence homestead (Line 1 minus Line 2).	96,008
4.	2019 adopted M&O tax rate (per \$100 of value).	0.0610 /\$100
5.	2019 M&O tax on average residence homestead (Multiply Line 3 by Line 4, divide by \$100)	58.56
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.035).	63.24
7.	2020 average appraised value of residence homestead	125,145
8.	2020 general exemptions available for the average homestead (Excluding age 65 or older or disabled persons exemptions).	26,423
9.	2020 average taxable value of residence homestead (Line 7 minus Line 8).	98,722
10.	Highest 2020 M&O Tax Rate (Line 6 divided by Line 9, multiply by \$100).	0.0640
11.	2020 Debt Tax Rate.	0.0000
12.	2020 Contract Tax Rate.	0.0000
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. If the year is prior to 2020, enter	

	zero.	
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.	
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.	
16.	2020 total unused increment rate. [4] Add Lines 13, 14 and 15	
17.	2020 voter-approval tax rate. [4] Add Lines 10, 11, 12 and 16	0.0640

[1] Tex. Tax Code Section 26.012(14)

[2] Tex. Tax Code Section 26.012(14)

[3] Tex. Tax Code Section 26.012(13)

[4] Tex. Tax Code Section 26.012(15)

[5] Tex. Tax Code Section 26.012(15)

SECTION 2: Election 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 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	Activity	Amount/Rate
18.	2019 average taxable value of residence homestead. Enter the amount from line 3.	96,008
19.	2019 adopted total tax rate.	0.0610
20.	2019 total tax on average residence homestead. Multiply line 18 by 19.	58.56
21.	2020 mandatory election amount of taxes per average residence homestead. Multiply line 20 by 1.035.	63.24
22.	2020 mandatory election tax rate, before unused increment. Divide line 21 by line 9 and multiply by \$100.	0.0641
23.	2020 mandatory tax election rate. Add line 16 and 22.	0.0641

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. 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.

print here

Deborah A. Sercik

Printed Name of Taxing Unit Representative

sign here

Deborah A. Sercik

Taxing Unit Representative

Date

August 5, 2020