

# Galveston MUD #14 Tax Year 2020

- |   |                  |
|---|------------------|
| (1) the adopted tax rate;                                   | \$ 0.54 _____    |
| (2) the maintenance and operations rate;                    | \$ 0.04 _____    |
| (3) the debt rate;  | \$ 0.50 _____    |
| (4) the no-new-revenue tax rate;                            | \$ 0.54235 _____ |
| (5) the no-new-revenue maintenance and operations rate; and | \$ _____         |
| (6) the voter-approval tax rate                             | \$ 0.54283 _____ |

<b>Contact for Public Input:</b> www.contact.us@wheelerassoc.com		
<b>Email of Contact:</b>	www.contact.us@wheelerassoc.com	
<b>Entity Website:</b>	www.wheelerassoc.com	
<b>Elected Officials for Entity and Contact Information (email, telephone number or both):</b>		
<b>Mr. David P. Mills</b>		
<b>Mr. Ted A. Duck</b>		
<b>Mr. Christopher M. Gleeson</b>		
<b>Mr. Scotty E. Wilson</b>		
<b>Mr. Brent Novelli</b>		

# 2020 Developed Water District Voter-Approval

Form 50-860

## Tax Rate Worksheet

Galveston MUD #14

713-462-8930

Water District Name

Phone (area code and number)

6935 Barney Rd Ste 110 Houston ,Texas 77092

wheelerassoc.com

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.

### 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	Worksheet	Amount/Rate
1.	2019 average appraised value of residence homestead. <sup>1</sup>	\$ 201,945
2.	2019 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>2</sup>	\$ _____
3.	2019 average taxable value of residence homestead. Line 1 minus Line 2.	\$ 201,945
4.	2019 adopted M&O tax rate.	\$ 0.04500 /\$100
5.	2019 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 90.88
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. <sup>3</sup>	\$ 94.06
7.	2020 average appraised value of residence homestead.	\$ 219,597
8.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	\$ _____
9.	2020 average taxable value of residence homestead. Line 7 minus Line 8.	\$ 219,597
10.	Highest 2020 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. <sup>5</sup>	\$ 0.04283 /\$100
11.	2020 debt tax rate.	\$ 0.50000 /\$100
12.	2020 contract tax rate.	\$ _____ /\$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.	\$ _____ /\$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.	\$ _____ /\$100

<sup>1</sup> Tex. Water Code § 49.236(a)(2)(C)

<sup>2</sup> Tex. Water Code § 49.236(a)(2)(D)

<sup>3</sup> Tex. Water Code § 49.23602(a)(2)(A)

<sup>4</sup> Tex. Water Code § 49.236(a)(2)(E)

<sup>5</sup> Tex. Water Code § 49.236(a)(2)(F)

Line	Worksheet	Amount/Rate
15.	<b>2017 unused increment rate.</b> 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.	\$ _____ /\$100
16.	<b>2020 total unused increment rate.</b> <sup>6</sup> Add Lines 13, 14 and 15.	\$ _____ /\$100
17.	<b>2020 voter-approval tax rate.</b> Add lines 10, 11, 12 and 16.	\$ <b>0.54283</b> /\$100

**SECTION 2: Mandatory Tax Election 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. <sup>7</sup>

Line	Worksheet	Amount/Rate
18.	<b>2019 average taxable value of residence homestead.</b> Enter the amount from Line 3.	\$ <b>201,945</b>
19.	<b>2019 adopted total tax rate.</b>	\$ <b>0.59000</b> /\$100
20.	<b>2019 total tax on average residence homestead.</b> Multiply Line 18 by Line 19.	\$ <b>1,191</b>
21.	<b>2020 mandatory election amount of taxes per average residence homestead.</b> Multiply Line 20 by 1.035.	\$ <b>1,233.18</b>
22.	<b>2020 mandatory election tax rate, before unused increment.</b> Divide Line 21 by Line 9 and multiply by \$100.	\$ <b>0.56156</b> /\$100
23.	<b>2020 mandatory tax election rate.</b> Add Line 16 and Line 22.	\$ <b>0.56156</b> /\$100

**SECTION 3: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the voter-approval tax rate and mandatory tax election 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. <sup>8</sup>

**print here** ▶

Catherine Wheeler, RTA 70074

Printed Name of Water District Representative

**sign here** ▶

Water District Representative

Date

<sup>6</sup> Tex. Tax Code § 26.013

<sup>7</sup> Tex. Water Code § 49.23602(a)(2)

<sup>8</sup> Tex. Water Code § 49.23602

# Galveston MUD #14 Tax Year 2021

- |   |          |
|---|----------|
| (1) the adopted tax rate;                                   | \$ _____ |
| (2) the maintenance and operations rate;                    | \$ _____ |
| (3) the debt rate;  | \$ _____ |
| (4) the no-new-revenue tax rate;                            | \$ _____ |
| (5) the no-new-revenue maintenance and operations rate; and | \$ _____ |
| (6) the voter-approval tax rate                             | \$ _____ |

<b>Contact for Public Input:</b> <a href="http://www.contact.us@wheelerassoc.com">www.contact.us@wheelerassoc.com</a>		
<b>Email of Contact:</b>	<a href="http://www.contact.us@wheelerassoc.com">www.contact.us@wheelerassoc.com</a>	
<b>Entity Website:</b>	<a href="http://www.wheelerassoc.com">www.wheelerassoc.com</a>	
<b>Elected Officials for Entity and Contact Information (email, telephone number or both):</b>		
<b>Mr. David P. Mills</b>		
<b>Mr. Ted A. Duck</b>		
<b>Mr. Christopher M. Gleeson</b>		
<b>Mr. Scotty E. Wilson</b>		
<b>Mr. Brent Novelli</b>		

# 2021 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Galveston County MUD #14

Wheeler & Associates, Inc.

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 tax 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) tax 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	Worksheet	Amount/Rate
1.	2020 average appraised value of residence homestead. <sup>1</sup>	219,597
2.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>2</sup>	0
3.	2020 average taxable value of residence homestead. Line 1 minus Line 2.	219,597
4.	2020 adopted M&O tax rate.	0.040000
5.	2020 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	87.84
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. <sup>3</sup>	90.91
7.	2021 average appraised value of residence homestead.	238,720
8.	2021 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	0
9.	2021 average taxable value of residence homestead. Line 7 minus Line 8.	238,720
10.	Highest 2021 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. <sup>5</sup>	0.038082
11.	2021 debt tax rate.	0.000000
12.	2021 contract tax rate.	0.000000
13.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	0.002830
14.	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

- <sup>1</sup> Tex. Water Code § 49.236(a)(2)(C)
- <sup>2</sup> Tex. Water Code § 49.236(a)(2)(D)
- <sup>3</sup> Tex. Water Code § 49.23602(a)(2)(A)
- <sup>4</sup> Tex. Water Code § 49.236(a)(2)(E)
- <sup>5</sup> Tex. Water Code § 49.236(a)(2)(F)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: [comptroller.texas.gov/taxes/property-tax](http://comptroller.texas.gov/taxes/property-tax)

50-860 • 6-21/2

Line	Worksheet	Amount/Rate
15.	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
16.	2021 total unused increment rate. <sup>6</sup> Add Lines 13, 14 and 15.	0.002830
17.	2021 voter-approval tax rate. Add lines 10, 11, 12 and 16.	0.040912

**SECTION 2: Mandatory Tax Election 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
18.	2020 average taxable value of residence homestead. Enter the amount from Line 3.	219,597
19.	2020 adopted total tax rate.	0.540000
20.	2020 total tax on average residence homestead. Multiply Line 18 by Line 19.	1,185.82
21.	2021 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035.	1,227.33
22.	2021 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100.	0.514130
23.	2021 mandatory tax election rate. Add Line 16 and Line 22.	0.516960

**SECTION 3: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the voter-approval tax rate and mandatory tax election 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. \*

print  
here ▶

Catherine Wheeler #70074

Printed Name of Water District Representative

sign  
here ▶

Water District Representative

August 2021

Date

\* Tex. Water Code § 49.23602(a)(2)  
\* Tex. Water Code § 49.23602