

# WATER DISTRICT NOTICE OF PUBLIC HEARING ON TAX RATE

The NORTHWEST HARRIS COUNTY M.U.D. #21 will hold a public hearing on a proposed tax rate for the tax year 2022 on October 10, 2022, at 12:00 p.m. at Quiddity Engineering, LLC, 6330 West Loop South, Suite 150, Bellaire, TX 77401. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

|                                |   |
|--------------------------------|---|
| <b>FOR</b> the proposal:       | Rand R. Wall, Bill Tallas, Bruce Popper, and Matthew Barton |
| <b>AGAINST</b> the proposal:   | None  |
| <b>PRESENT</b> and not voting: | None  |
| <b>ABSENT:</b>                 | Andy Johnston   |

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

|   | Last Year<br>\$.23000/\$100<br>Adopted | This Year<br>\$.21410/\$100<br>Proposed |
|---|--|---|
| Total tax rate (per \$100 of value)   |  |   |
| Difference in rates per \$100 of value  |  | \$-.01590/\$100                         |
| Percentage increase/decrease in rates (+/-)   |  | -6.91%                                  |
| Average appraised residence homestead value   | \$228,633                              | \$254,571                               |
| General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions) | \$45,727                               | \$50,914                                |
| Average residence homestead taxable value   | \$182,906                              | \$203,657                               |
| Tax on average residence homestead  | \$420.68                               | \$436.02                                |
| Annual increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)    |  | \$15.34<br>3.64%                        |

## NOTICE OF VOTE ON TAX RATE

If the district adopts a combined debt service, operation and maintenance, and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code. Notwithstanding the above, while the proposed tax rate will increase taxes on the average residence homestead by more than 3.5 percent, Tax Code 26.013 permits the district to include any prior year unused increment rate in calculating the maximum rate allowed without an election. After including the unused increment rate that maximum rate is \$21410. As the proposed rate does not exceed such maximum rate, no election is required.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.