

HARRIS COUNTY WCID #133 2026 TNT Calculations

2025 Homestead Residence Count Used in Calculations	911
Total appraised value	176,301,881
Average appraised residence homestead value	193525
General homestead exemptions available	0
Average residence homestead taxable value	193,525
2026 Homestead Residence Count Used in Calculations	833
Total appraised value	157,413,597
Average appraised residence homestead value	188971
General homestead exemptions available	0
Average residence homestead taxable value	188,971
2025 debt rate	0.13
2025 maintenance rate	0.423
2025 contract rate	0.0
2025 other rate	0.0
2025 total tax rate	0.553

2026 Developed Water District Voter-Approved Tax Rate Worksheet

HARRIS COUNTY WCID #133

Water District Name

11111 Katy Freeway # 725, Houston, Texas 77079

Water District's Address, City, State, ZIP code

713-932-9011

Phone(Area code and Number)

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.

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 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.

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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. Source materials must contain data for all worksheets used.

Insert hyperlink: Click here for 2026 tax data

Line	Worksheet	Amount/Rate
1.	2025 average appraised value of residence homestead.	193,525
2.	2025 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions.	0
3.	2025 average taxable value of residence homestead. Line 1 minus line 2.	193,525
4.	2025 adopted M&O tax rate.	.42300
5.	2025 M&O tax on average residence homestead. Multiply Line 3 by line 4, divide by \$100.	818.61
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035.	847.26
7.	2026 average appraised value of residence homestead.	188,971
8.	2026 general exemptions available for the average homestead. Excluding age 65 or older or disabled person exemptions.	0
9.	2026 average taxable value of residence homestead. Line 7 minus Line 8.	188,971
10.	Highest 2026 M&O tax rate. Line 6 divided by Line 9, multiply by \$100.	.44835
11.	2026 debt tax rate.	.13000
12.	2026 contract tax rate.	.00000
13.	2025 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. tax rate. Multiply the result by the 2025 current total value.	
	A. Voter-approval tax Rate	.55198
	B. Unused increment rate	.00661
	C. Subtract B from A	.54537
	D. Adopted Tax Rate	.55300
	E. Subtract D from C	(.00763)
	F. 2025 Total Taxable value	447,355,418
	G. Multiply E by F and divide the result by \$100	(34,133.21)

14.	2024	Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.	
	A.	Voter-approval tax Rate	.56989
	B.	Unused increment rate	.00843
	C.	Subtract B from A	.56146
	D.	Adopted Tax Rate	.56270
	E.	Subtract D from C	(.00124)
	F.	2024 Total Taxable value	423,938,553
	G.	Multiply E by F and divide the result by \$100	(5,256.83)
15.	2023	Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the voter-approval tax rate. Multiply the result by the 2023 current total value.	
	A.	Voter-approval tax Rate	.59404
	B.	Unused increment rate	.00000
	C.	Subtract B from A	.59404
	D.	Adopted Tax Rate	.58520
	E.	Subtract D from C	.00884
	F.	2023 Total Taxable value	380,526,741
	G.	Multiply E by F and divide the result by \$100	33,638.56
16.	Total	Foregone Revenue Amount. AddLines 136, 146 and 156	.00
17.	2026	Unused Increment Rate.	.00000
		Divide line 16 by the current total value as defined in TAX CODE 26.012(6). Multiple the result by 100.	
18.	Total	2026 Voter-approved tax rate, including the unused increment rate.	.57835
19.	2025	Average taxable value of residence homestead.	193,525
20.	2025	Adopted total tax rate.	.55300
21.	2025	Total tax on average residence homestead.	1,070.19
		Multiply Line 19 by Line 20.	
22.	2026	Mandatory election amount of taxes per average homestead.	1,107.64
		Multiply Line 21 by 1.035.	
23.	2026	Mandatory election rate, before unused increment.	.58614
		Divide Line 22 by Line 9 and multiply by \$100.	
24.	2026	Mandatory tax election rate. Add Line 17 and Line 23.	.58614