

2025 Developed Water District Tax Rate Calculations

Travis Co. WCID #10

July 21, 2025

Instructions

These worksheets will calculate the information water districts will need prior to adopting their tax rate. It will be necessary first to enter the required data on the "Data Entry" sheet. To access that sheet, click on the Data tab located at the bottom of this window. Some data may already

NOTE: All worksheets are "locked" to protect accidental changes. You may only enter items on the data entry page and only in the blue colored cells. If for some reason you need to otherwise edit any of the worksheets, the password to unlock them is "TAX". It is case sensitive.

If you have debt, when you enter the debt information, your debt rate will be calculated for you on line 12 of the data entry page. It has a provision for you to "back into" a specific debt rate if you wish.

After you have entered the required data, click on the "Notice" tab. This sheet has all the information you need to complete the "Water District Notice of Public Hearing on Tax Rate". This is a notice all water districts must publish prior to adopting their tax rate (Water Code, Section 49.236).

If line 14 on the Notice tab is equal to or less than 3.5%, this paragraph does not apply and you may ignore the "Voter-Approval" tab. If line 14 on the Notice tab is more than 3.5% and you are a Developed Water District, an election must be held to determine whether to approve the maintenance and operation tax rate under Section 49.23602 of the Water Code. You are advised to seek legal counsel in this event. The VOTER-APPROVAL RATE

NOTE: Due to an anomaly in the law, it is possible that the calculated voter-approval rate will be higher than the proposed rate which generated the voter-approval rate. Although not likely, if this occurs, you should seek legal counsel. If you are a new jurisdiction or had no levy last year, line 14 of the Notice tab will display "INFINITE %" because you are dividing by zero. Again, this a problem with the wording in the Code and you may wish

2025 Developed Water District Tax Rate Calculations

Travis Co. WCID #10

July 21, 2025

Data Entry Page

1. The Districts PROPOSED 2025 Total Tax Rate	\$	0.0592	/ \$100
2. 2025 average appraised value of residence homestead.	\$	2,370,645	
3. 2025 average taxable value of residence homestead.	\$	2,024,756	
4. 2024 average appraised value of residence homestead.	\$	2,180,816	
5. 2024 average taxable value of residence homestead.	\$	1,887,969	
6. The district's 2024 Total Tax Rate.	\$	0.0614	/ \$100
7. The district's 2024 Maintenance & Operation Tax Rate.	\$	0.0220	/ \$100

Complete lines 8 thru 14 ONLY if you have qualified debt or contract service.

8. 2025 Net Taxable Value	\$	6,696,433,240	
9. 2025 Total Qualified Contract Service	\$	0.00	
10. 2025 Total Qualified Debt Service	\$	2,616,162.50	
11. SEE NOTE2 BELOW. Total amount to be applied against above Debt and Contract Service from sources other than 2025 tax levy (e.g. from fund reserves).	\$	4,553.53	
12. Your Final Calculated Debt Rate is:	\$	0.0390	/ \$100

NOTE1: If line 12 displays "NEG#", then the amount entered on line 11 is too high.

Use the following ONLY if you wish a specified debt rate.

NOTE2: If you have a specific TARGET DEBT RATE, enter that rate on line 13 and enter the amount that appears in line 14 into line 11. If you have done this correctly, line 12 will now equal line 13. If line 14 displays "NEG#", then your target debt rate is higher than the law permits; you may not use that target rate.

13. 2025 Target Debt Rate	\$	0.0390	/ \$100
14. Amount you need to enter into line 11	\$	4,553.53	
15. 2024 Voter-Approval Tax Rate	\$	0.0621	/ \$100
2023 Voter-Approval Tax Rate	\$	0.0635	/ \$100
2022 Voter-Approval Tax Rate	\$	0.0675	/ \$100
16. 2024 Unused Increment Rate	\$	0.0007	/ \$100
2023 Unused Increment Rate	\$	0.0001	/ \$100
2022 Unused Increment Rate	\$	0.0000	/ \$100
17. 2024 Adopted Tax Rate	\$	0.0614	/ \$100
2023 Adopted Tax Rate	\$	0.0634	/ \$100
2022 Adopted Tax Rate	\$	0.0675	/ \$100
18. 2024 Total Taxable Value	\$	6,594,931,498	
2023 Total Taxable Value	\$	6,441,537,871	
2022 Total Taxable Value	\$	6,043,668,802	

FOR INFORMATION ONLY:

2025 Developed Water District Tax Rate Calculations

Travis Co. WCID #10

July 21, 2025

NOTE: This worksheet provides the numbers you will need for your Notice, but it is not in the format required for publication. An example of the notice is provided on the Comptroller's website at <https://comptroller.texas.gov/taxes/property-tax/truth-in->

Notice of Public Hearing Notice Calculations

1. 2024 average appraised value of residence homestead	\$	2,180,816
2. 2024 general exemptions available for the average homestead (excluding senior citizen's or disabled person's -	\$	292,847
3. 2024 average taxable value of residence homestead (line 1 minus line 2)	= \$	1,887,969
4. 2024 adopted TOTAL tax rate (per \$100 of value)	x \$	0.0614 /\$100
5. 2024 Total tax on average residence homestead (multiply line 3 by line 4, divide by \$100)	= \$	1,159.21
6. 2025 average appraised value of residence homestead	\$	2,370,645
7. 2025 general exemptions available for the average homestead (excluding senior citizen's or disabled person's -	\$	345,889
8. 2025 average taxable value of residence homestead (line 6 minus line 7)	= \$	2,024,756
9. 2025 proposed TOTAL tax rate (per \$100 of value)	x \$	0.0592 /\$100
10. 2025 Total tax on average residence homestead (multiply line 8 by line 9, divide by \$100)	= \$	1,198.66
11. Difference in Rates per \$100 value	\$	(0.0022) /\$100
12. Percentage increase/decrease in rates (+/-)		-3.58%
13. Annual increase/decrease in taxes if proposed tax rate is adopted	\$	39.45
14. percentage of increase		3.40%

Travis Co. WCID #10

Water District Name

Phone (area code and number)

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 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) 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 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. 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 c. The officer or employee submits the rates to the governing body by Aug. 7 or as soon as thereafter as practicable.

If any part of a 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 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 Developing Districts* to calculate its voter-approval tax rate.

Line.	Worksheet	Amount/Rate
1.	2024 average appraised value of residence homestead.	\$ 2,180,816
2.	2024 general exemptions available for the average homestead, excluding age 65 or older or disabled persons exemptions.	\$ 292,847
3.	2024 average taxable value of residence homestead, Line 1 minus Line 2.	\$ 1,887,969
4.	2024 adopted M&O tax rate (per \$100 of value).	\$ 0.0220 /\$100
5.	2024 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 415.35
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035.	\$ 429.89
7.	2025 average appraised value of residence homestead.	\$ 2,370,645
8.	exemptions.	\$ 345,889
9.	2025 average taxable value of residence homestead, Line 7 minus Line 8.	\$ 2,024,756
10.	Highest 2025 M&O Tax Rate, Line 6 divided by Line 9, multiply by \$100.	\$ 0.0212 /\$100
11.	2025 Debt Tax Rate	\$ 0.0390 /\$100
12.	2025 Contract Tax Rate	\$ 0.0000 /\$100
13.	voter-approval tax rate. Multiply the result by the 2024 current total value.	
	rate.....	\$ 0.0621 /\$100
	rate.....	\$ 0.0007 /\$100
	A.....	\$ 0.0614 /\$100
	Rate.....	\$ 0.0614 /\$100
	C.....	\$ 0.0000 /\$100
	Value.....	\$ 6,594,931,498
	\$100.....	\$ 0
14.	voter-approval tax rate. Multiply the results by the 2023 current total value.	
	rate.....	\$ 0.0635 /\$100
	rate.....	\$ 0.0001 /\$100
	A.....	\$ 0.0634 /\$100
	Rate.....	\$ 0.0634 /\$100
	C.....	\$ 0.0000 /\$100
	Value.....	\$ 6,441,537,871
	\$100.....	\$ 0

15. voter-approval tax rate. Multiply the result by the 2022 current total value.		
rate.....	\$	0.0675 /\$100
rate.....	\$	0.0000 /\$100
A.....	\$	0.0675 /\$100
Rate.....	\$	0.0675 /\$100
C.....	\$	0.0000 /\$100
Value.....	\$	6,043,668,802
\$100.....	\$	0
16. Total Foregone Revenue Amount. Add Lines 13G, 14G, and 15G.	\$	0
17. Multiply by 100.	\$	0.0000 /\$100
18. Total 2025 Voter-Approval Tax Rate, including the unused increment rate. Add Lines 10, 11, 12, and 17.	\$	0.0602 /\$100

Section 2: Election Tax Rate

The mandatory tax election rate is the highest tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the rate that would 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 average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

Line.	Worksheet	Amount/Rate
19.	2024 average taxable value of residence homestead. Enter the amount from Line 3.	\$ 1,887,969
20.	2024 adopted total tax rate.	\$ 0.0614 /\$100
21.	2024 total tax on average residence homestead. Multiply Line 19 by Line 20, divide by \$100.	\$ 1,159.21
22.	2025 mandatory election amount of taxes per average residence homestead. Multiply Line 21 by 1.035.	\$ 1,199.78
23.	2025 mandatory election tax rate, before unused increment. Divide Line 22 by Line 9 and multiply by \$100.	\$ 0.0592 /\$100
24.	2025 mandatory tax election tax rate. Add Line 17 and Line 23.	\$ 0.0592 /\$100

Section 3: Taxing Unit Representative Name

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 are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code.

Name of Water District Representative.

Date