



**KAREN FISHER
ORANGE COUNTY
TAX ASSESSOR-COLLECTOR**

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DATE: August 16, 2023

TO: ORANGE COUNTY WCID # 1

RE: 2023 TAX RATES

In accordance with Water Code 49.236(d), I am submitting to your governing body my calculations of the 2023 rates as stated below:

RATE TYPE	RATE	PER VALUE
2023 No New Tax Rate	.314400	Per \$100
2023 Voter Approve Tax Rate	.314400	Per \$100

*Karen Fisher*_____

Karen Fisher
Tax Assessor-Collector

_____ August 16, 2023 _____

Date

2023 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Water Control & Improvement #1

409-769-2669

Water District Name

Phone (area code and number)

460 E Boliyar, Vidor, TX 77662

ocwc1.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 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.	2022 average appraised value of residence homestead. ¹	\$ 115,681
2.	2022 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$ 0
3.	2022 average taxable value of residence homestead. Line 1 minus Line 2.	\$ 115,681
4.	2022 adopted M&O tax rate.	\$ 0.000000 /\$100
5.	2022 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 0.00
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.035. ³	\$ 0.00
7.	2023 average appraised value of residence homestead.	\$ 128,990
8.	2023 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$ 0
9.	2023 average taxable value of residence homestead. Line 7 minus Line 8.	\$ 128,990
10.	Highest 2023 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.000000 /\$100
11.	2023 debt tax rate.	\$ 0.314400 /\$100
12.	2023 contract tax rate.	\$ 0 /\$100
13.	2022 unused increment rate. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
14.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100

¹ Tex. Water Code § 49.236(a)(2)(C)

² Tex. Water Code § 49.236(a)(2)(D)

³ Tex. Water Code § 49.23602(a)(2)(A)

⁴ Tex. Water Code § 49.236(a)(2)(E)

⁵ Tex. Water Code § 49.236(a)(2)(F)

Line	Worksheet	Amount/Rate
15.	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.	\$ <u>0</u> /\$100
16.	2023 total unused increment rate. ⁶ Add Lines 13, 14 and 15.	\$ <u>0</u> /\$100
17.	2023 voter-approval tax rate. Add lines 10, 11, 12 and 16.	\$ <u>0.314400</u> /\$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.⁷

Line	Worksheet	Amount/Rate
18.	2022 average taxable value of residence homestead. Enter the amount from Line 3.	\$ <u>115,681</u>
19.	2022 adopted total tax rate.	\$ <u>0.337600</u> /\$100
20.	2022 total tax on average residence homestead. Multiply Line 18 by Line 19, divide by \$100.	\$ <u>390.53</u>
21.	2023 mandatory election amount of taxes per average residence homestead. Multiply Line 20 by 1.035.	\$ <u>404.19</u>
22.	2023 mandatory election tax rate, before unused increment. Divide Line 21 by Line 9 and multiply by \$100.	\$ <u>0.313349</u> /\$100
23.	2023 mandatory tax election rate. Add Line 16 and Line 22.	\$ <u>0.313349</u> /\$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.⁸

**print
here** ▶

Karen Fisher

Printed Name of Water District Representative

**sign
here** ▶

Water District Representative

Date

August 16, 2023

⁶ Tex. Tax Code § 26.013

⁷ Tex. Water Code § 49.23602(a)(2)

⁸ Tex. Water Code § 49.23602

**ORANGE COUNTY
WATER CONTROL & IMPROVEMENT DISTRICT NO. 1**

BE IT ORDAINED AND ORDERED by the Directors of the **ORANGE
COUNTY WATER CONTROL & IMPROVEMENT DISTRICT NO. 1** that

We, the Directors of the **ORANGE COUNTY WATER CONTROL &
IMPROVEMENT DISTRICT NO. 1**, do hereby levy or adopt the tax rate on \$100
valuation for the District for the tax year **2023** as follows:

\$ N/A for the purpose of maintenance and operation.

\$ for the payment of principal and interest on debt

\$ total tax rate

Ordered this day of , 2023.

District Manager

Date