Water District
Notice of Public Hearing on Tax Rate

The Galveston County Consolidated Drainage District will hold a public hearing on a proposed tax rate for the tax year 2020 on September 08, 2020 at 1605 Whitaker Dr. Friendswood Texas at 8:00 am. A Virtual Meeting will also be held simultaneously via Telephone Conference. Meeting access by telephone at 1 682 291 9107, Conference ID: 301 644 786#. 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.

FOR:
Harold Whitaker
Marcus Rives
Gary Harris
Kevin Holland

AGAINST:

PRESENT and not voting:

ABSENT:
Don Barcak

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		This Year
Total tax rate (per $100 of value)	0.1122		0.1131
	Adopted		Proposed
Difference in rates per $100 of value		0.0009	
Percentage increase/decrease in rates(+/-)		0.80%	
Average residence homestead appraised value	$349,217		$374,055
General homestead exemptions available (excluding 65 years of age or older or disabled persons exemptions)	$0		$0
Average residence homestead taxable value	$349,217		$374,055
Tax on average residence homestead	$ 391.82		$ 423.06
Annual increase/decrease if proposed tax rate is adopted(+/-)		$ 31.23	
and percentage of increase(+/-)		7.97%	

NOTICE OF TAXPAYERS' RIGHT TO ELECTION TO REDUCE 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 eight percent, the qualified voters of the district by petition may require that an election be held to determine whether to reduce the operation and maintenance tax rate to the voter-approval tax rate under Section 49.23603, Water Code.

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.

2020 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

2020 Galveston County Consolidated Drainage District
Taxing Unit Name

281-482-0404
Phone (area code and number)

1605 Whitaker Dr, Friendswood, TX, 77546
Taxing Unit Address, City, State, ZIP Code

www.gccdd.dst.tx.us
Taxing Unit's Website Address

- [ ] Low tax rate water district (Water Code Section 49.23601)
- [X] Developing water district (Water Code Section 49.23603)
- [ ] Developed water district in a declared disaster area (Water Code Section 49.23603)

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 low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) rate that would impose no more than 1.08 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 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 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 this form to calculate its voter-approval tax rate.

Line	Activity	Amount/Rate
1.	**2019 average appraised value of residence homestead.**	349,217
2.	**2019 general exemptions available for the average homestead** (excluding age 65 or older or disabled persons exemptions).	0
3.	**2019 average taxable value of residence homestead** (Line 1 minus Line 2).	349,217
4.	**2019 adopted M&O tax rate** (per $100 of value).	0.1122 /$100
5.	**2019 M&O tax on average residence homestead** (Multiply Line 3 by Line 4, divide by $100)	391.82
6.	**Highest M&O tax on average residence homestead with increase** (Multiply Line 5 by 1.08).	423.16
7.	**2020 average appraised value of residence homestead**	374,055
8.	**2020 general exemptions available for the average homestead** (Excluding age 65 or older or disabled persons exemptions).	0
9.	**2020 average taxable value of residence homestead** (Line 7 minus Line 8).	374,055
10.	**Highest 2020 M&O Tax Rate** (Line 6 divided by Line 9, multiply by $100).	0.1131
11.	**2020 Debt Tax Rate.**	0.0000
12.	**2020 Contract Tax Rate**	0.0000

13.	**2020 Voter-Approval Tax Rate** (Add Lines 10, 11 and 12). This is the highest rate that the water district may adopt without authorizing voters to petition for a rollback election.	0.1131

[1] Tex. Tax Code Section 26.012(14)

[2] Tex. Tax Code Section 26.012(14)

[3] Tex. Tax Code Section 26.012(13)

[4] Tex. Tax Code Section 26.012(15)

[5] Tex. Tax Code Section 26.012(15)

SECTION 2: Election Tax Rate

For a low tax rate water district, the election tax rate is the highest total tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

For a developing water district, the election tax rate is the highest total tax rate the district may adopt before qualified voters of the district may petition for an election to lower the adopted tax rate.

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 may calculate the election tax rate as the highest tax rate the district may adopt without holding an automatic election to approve the adopted tax rate.

In these cases, the election tax rate is the rate that would impose 1.08 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. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

Line	Activity	Amount/Rate
14.	**2019 average taxable value of residence homestead.** Enter the amount from Line 3.	349,217
15.	**2019 adopted total tax rate.**	0.1122
16.	**2019 total tax on average residence homestead**Multiply Line 14 by Line 15.	391.82
17.	**2020 highest amount of taxes per average residence homestead.**Multiply Line 16 by 1.08.	423.16
18.	**2020 tax election tax rate.**Divide Line 17 by Line 9 and multiply by $100.	0.1131

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. 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 Kimberly Patterson
Printed Name of Taxing Unit Representative

sign here _____
Taxing Unit Representative

8-6-2020
Date