

2025 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

Hungerford Municipal Utility District #1

979-532-1011

Water District Name

Phone (area code and number)

PO Box 130 Hungerford, TX 77448

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.

Indicate type of water district:

☐ Low tax rate water district
(Water Code Section 49.23601)

☒ Developing water district
(Water Code Section 49.23603)

☐ Developed water district in a declared disaster area
(Water Code Section 49.23602(d))

SECTION 1: Voter Approval Tax Rate

The voter-approval tax 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) tax 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	Worksheet	Amount/Rate
1.	Prior year average appraised value of residence homestead. ¹	95,738
2.	Prior year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	0
3.	Prior year average taxable value of residence homestead. Line 1 minus Line 2.	95,738
4.	Prior year adopted M&O tax rate.	\$ 0.26431 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 253.04
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 273.28
7.	Current year average appraised value of residence homestead.	\$ 96,053
8.	Current year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$ 0
9.	Current year average taxable value of residence homestead. Line 7 minus Line 8.	\$ 96,053
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.28450 /\$100
11.	Current year debt tax rate.	\$ 0 /\$100
12.	Current year contract tax rate.	\$ 0 /\$100
13.	Current year voter-approval tax rate. Add lines 10, 11 and 12.	\$ 0.28450 /\$100

¹ Tex. Water Code §49.236(a)(2)(C)

² Tex. Water Code §49.236(a)(2)(D)

³ Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)

⁴ Tex. Water Code §49.236(a)(2)(E)

⁵ Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)

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.⁷

Line	Worksheet	Amount/Rate
14.	Prior year average taxable value of residence homestead. Enter the amount from Line 3.	\$ 95,738
15.	Prior year adopted total tax rate.	\$ 0.26431 /\$100
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15, divide by \$100.	\$ 253.04 /\$100
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$ 273.28
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.28450 /\$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax 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.⁶

**print
here** ➡

Cindy Hernandez

Printed Name of Water District Representative

**sign
here** ➡

Water District Representative

Date

⁶ Tex. Water Code §§49.23601, 49.23602(d), and 49.23603

	2024 Average Appraised Value of Residence Homestead	2024 Average Taxable Value of Residence Homestead	2025 Average Appraised Value of Residence Homestead	2025 Average Taxable Value of Residence Homestead
Costal Bend Groundwater Cons	\$268,566	\$244,143	\$278,921	\$260,895
Isaacson MUD	\$118,535	\$109,870	\$123,647	\$116,170
Boling Water District	\$105,306	\$102,392	\$113,616	\$109,748
East Bernard Water District	\$268,566	\$244,143	\$278,921	\$260,895
Louise Water District	\$159,912	\$157,462	\$158,520	\$156,537
Hungerford MUD	\$97,381	\$95,738	\$97,321	\$96,053
Boling ISD	\$195,097	\$97,184	\$203,177	\$81,730
East Bernard ISD	\$291,512	\$173,662	\$303,160	\$158,133
El Campo ISD	\$215,684	\$115,955	\$222,846	\$95,169
Hallettsville ISD	N/A	N/A	N/A	N/A
Louise ISD	\$234,343	\$131,033	\$234,343	\$106,232
Wharton ISD	\$192,129	\$88,687	\$203,499	\$72,448
City of East Bernard	\$290,936	\$267,065	\$298,676	\$283,251
City of El Campo	\$204,124	\$196,874	\$209,711	\$202,783
City of Wharton	\$178,144	\$163,633	\$189,208	\$174,635
County Jr College	\$217,909	\$203,857	\$226,585	\$214,737
Wharton County	\$217,909	\$199,014	\$226,585	\$209,888
ESD #1	\$217,909	\$199,014	\$226,585	\$209,888
ESD #2	\$297,092	\$271,625	\$307,975	\$289,661
ESD #3	\$194,847	\$174,401	\$205,099	\$185,974
ESD #4	\$220,018	\$210,425	\$226,276	\$218,468
FM & LR	\$217,909	\$197,528	\$226,585	\$208,417
Hospital District	\$220,410	\$205,703	\$226,858	\$213,936

WHARTON COUNTY TAXING ENTITIES
2024 TAX RATES

ENTITY	TAX RATE	Breakdown	
		M&O	I&S
Wharton County- General Fund	0.31579	0.31579	0.00000
FMLR	0.03660	0.03660	0.00000
TOTAL COUNTY RATE	0.35239	0.35239	0.00000
WCJC	0.13280	0.13280	0.00000
Emergency District#1	0.04971	0.04971	0.00000
Emergency District#2(EB)	0.08797	0.08797	0.00000
Emergency District#3(Wh)	0.08367	0.08367	0.00000
Emergency District#4(EC)	0.06076	0.06076	0.00000
CB GrWater Cons Dist	0.00600	0.00600	0.00000
Boling Water	0.31000	0.31000	0.00000
EB Water	0.20464	0.20464	0.00000
Hungerford MUD	0.26431	0.26431	0.00000
Isaacson Mud	0.28911	0.28911	0.00000
Louise Water	0.15293	0.15293	0.00000
City of East Bernard	0.16449	0.16449	0.00000
City of El Campo	0.46006	0.29200	0.16806
City of Wharton	0.43663	0.09523	0.34140
WW Hospital Dist	0.21710	0.21710	0.00000
Boling ISD	1.05690	0.66690	0.39000
East Bernard ISD	0.98996	0.79470	0.19526
El Campo ISD	1.05270	0.75520	0.29750
Louise ISD	0.76740	0.76740	0.00000
Wharton ISD	1.03700	0.69060	0.34640

Oct. 2024

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (461)	(Count) (0)	(Count) (461)
Land HS Value	1,376,624	0	1,376,624
Land NHS Value	4,689,033	0	4,689,033
Land Ag Market Value	1,146,308	0	1,146,308
Land Timber Market Value	0	0	0
Total Land Value	7,211,965	0	7,211,965
Improvement HS Value	8,148,720	0	8,148,720
Improvement NHS Value	10,819,420	0	10,819,420
Total Improvement	18,968,140	0	18,968,140
Market Value	26,180,105	0	26,180,105
BUSINESS PERSONAL PROPERTY	(61)	(7)	(68)
Market Value	4,017,388	444,715	4,462,103
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (522)	(Total Count) (7)	(Total Count) (529)
TOTAL MARKET	30,197,493	444,715	30,642,208
Ag Productivity	7,855	0	7,855
Ag Loss (-)	1,138,453	0	1,138,453
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	29,059,040	444,715	29,503,755
	98.5%	1.5%	100.0%
HS CAP Limitation Value (-)	93,878	0	93,878
CB CAP Limitation Value (-)	84,946	0	84,946
NET APPRAISED VALUE	28,880,216	444,715	29,324,931
Total Exemption Amount	3,635,383	1,654	3,637,037
NET TAXABLE	25,244,833	443,061	25,687,894
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	25,244,833	443,061	25,687,894
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	25,244,833	443,061	25,687,894

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$63,199.93 = 25,687,894 * (0.246030 / 100)

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	0	0	0	0	0	0
HS-State	0	0	0	0	0	0
HS-Prorated	0	0	0	0	0	0
OV65-Local	364,772	39	0	0	364,772	39
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	10,000	1	0	0	10,000	1
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	374,772	40	0	0	374,772	40
Disabled Veterans Exemptions						
DV3	12,000	2	0	0	12,000	2
Subtotal for Disabled Veterans Exemptions	12,000	2	0	0	12,000	2
Absolute Exemptions						
EX	3,230,902	7	0	0	3,230,902	7
EX-Prorated	0	0	0	0	0	0
EX366	17,709	26	1,654	2	19,363	28
Subtotal for Absolute Exemptions	3,248,611	33	1,654	2	3,250,265	35
Total:	3,635,383	75	1,654	2	3,637,037	77

New Value

Total New Market Value: \$59,043
Total New Taxable Value: \$59,043

JETI

New Market Value: \$0
New Taxable Value: \$0

Chapter 313

New Market Value: \$0
New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption Description	Count	Last Year Market Value
Absolute Exemption Value Loss:	0	0

New Partial Exemptions

Exemption Description	Count	Partial Exemption Amt
HS Homestead	1	0
Partial Exemption Value Loss:	1	0
Total NEW Exemption Value		0

Increased Exemptions

Exemption Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:	0	0
Total Exemption Value Loss:		0

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
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New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Category	Count of HS	Average Market	Average Exemption	Average Taxable
A Only	73	95,935	0	94,649
A & E	74	97,321	0	96,053

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
7	444,715	408,805	407,151

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	225		17,334	13,393,516	12,837,920
C1	Vacant Lots and Tracts	198		0	1,385,253	1,385,253
D1	Qualified Open-Space Land	12	47.58	0	1,146,308	7,855
D2	Farm or Ranch Improvements on Qualified	2		0	33,638	33,638
E	Rural Land,Not Qualified for Open-Space Land	6		0	236,874	226,874
F1	Commercial Real Property	19		0	6,649,189	6,649,189
J2	Gas Distribution Systems	1		0	172,730	172,730
J4	Telephone Companies (including Co-ops)	7		0	92,350	92,350
J5	Railroads	1		0	295,000	295,000
J6	Pipelines	1		0	58,410	58,410
J7	Cable Companies	1		0	186,830	186,830
L1	Commercial Personal Property	18		0	2,917,939	2,917,939
L2	Industrial and Manufacturing Personal Property	6		0	276,420	276,420
M1	Mobile Homes	4		41,709	104,425	104,425
XB	Income Producing Tangible Personal	26		0	17,709	0
XV	Other Totally Exempt Properties (including	8		0	3,230,902	0
Totals:			47.58	59,043	30,197,493	25,244,833

2025 Adjusted Certified
WDH Totals

HUNGERFORD MUD
State Category Breakdown

WHARTON CAD
As of Roll # 3

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
J3	Electric Companies (including Co-ops)	1		0	192,060	192,060
J4	Telephone Companies (including Co-ops)	3		0	47,400	47,400
L1	Commercial Personal Property	1		0	203,601	203,601
XB	Income Producing Tangible Personal	2		0	1,654	0
Totals:			0	0	444,715	443,061

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	225		17,334	13,393,516	12,837,920
C1	Vacant Lots and Tracts	198		0	1,385,253	1,385,253
D1	Qualified Open-Space Land	12	47.58	0	1,146,308	7,855
D2	Farm or Ranch Improvements on Qualified	2		0	33,638	33,638
E	Rural Land,Not Qualified for Open-Space Land	6		0	236,874	226,874
F1	Commercial Real Property	19		0	6,649,189	6,649,189
J2	Gas Distribution Systems	1		0	172,730	172,730
J3	Electric Companies (including Co-ops)	1		0	192,060	192,060
J4	Telephone Companies (including Co-ops)	10		0	139,750	139,750
J5	Railroads	1		0	295,000	295,000
J6	Pipelines	1		0	58,410	58,410
J7	Cable Companies	1		0	186,830	186,830
L1	Commercial Personal Property	19		0	3,121,540	3,121,540
L2	Industrial and Manufacturing Personal Property	6		0	276,420	276,420
M1	Mobile Homes	4		41,709	104,425	104,425
XB	Income Producing Tangible Personal	28		0	19,363	0
XV	Other Totally Exempt Properties (including	8		0	3,230,902	0
Totals:			47.58	59,043	30,642,208	25,687,894

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3675438	LOVES TRAVEL STOPS & COUNTRY	\$4,475,974	\$4,475,974
2	3680877	LOVES TRAVEL STOP & COUNTRY	\$2,012,817	\$2,012,817
3	3701793	FOJTIK JERRY A & JENNIFER	\$528,519	\$528,519
4	3701611	BOEDEKER KELLY G	\$507,599	\$507,599
5	3528783	STROUHAL DON C EST	\$454,824	\$454,824
6	3520970	HUDGINS J D INC	\$447,146	\$447,146
7	3676606	GARZA DAMUS	\$428,649	\$418,649
8	3716659	Driver Christopher Michael	\$383,701	\$383,701
9	3502311	HUNGERFORD CO-OP STORE	\$359,665	\$359,665
10	3698972	HUNGERFORD GROWERS GIN CO	\$347,206	\$347,206
11	3522955	DIAMOND MINI MART #2 STORE #302	\$327,834	\$327,834
12	3647732	HUNGERFORD CO OP GIN ASSN	\$318,605	\$315,953
13	3699808	KANSAS CITY SOUTHERN RAILWAY	\$295,000	\$295,000
14	3510973	GLASSER MICHAEL W	\$274,304	\$264,304
15	3511217	IVY FRED	\$256,566	\$246,566
16	3530143	FRANKS LARRY ETUX VERONICA	\$242,691	\$232,691
17	3534255	DELGADO FLORENCIO ETUX MARIA	\$240,116	\$230,116
18	3695504	HUDGINS JOE D	\$210,729	\$210,729
19	3522917	ORSAK CHARLES A & WF	\$220,274	\$210,274
20	3536319	KALMUS DONALD L ETUX KENDRA	\$206,062	\$206,062
Total			\$12,538,281	\$12,475,629