

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

Form 50-858

Isaacson Municipal Utility District

979-543-6844

Water District Name

Phone (area code and number)

403 N Liberty St. El Campo, Tx 77437

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	109,870
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.	109,870
4.	Prior year adopted M&O tax rate.	\$ 0.28911 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 317.64
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 343.05
7.	Current year average appraised value of residence homestead.	\$ 116,170
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.	\$ 116,170
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.29529 /\$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.	\$ 0.29529 /\$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.⁶

Line	Worksheet	Amount/Rate
14.	Prior year average taxable value of residence homestead. Enter the amount from Line 3.	\$ 109,870
15.	Prior year adopted total tax rate.	\$ 0.28911 /\$100
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15, divide by \$100.	\$ 317.64 /\$100
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$ 343.05
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.29529 /\$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

Water District Isaacson

Date 8-1-25

Senate Bill 2 changed the definition and calculation procedures for all water districts. Before I can calculate your rates for your notices, I need you to identify which one of these categories best describes your district. Please place a check by the definition for your district and return it to me as soon as you can.

☐ Definition of a Developed Water District

Sec. 49.23602. AUTOMATIC ELECTION TO APPROVE TAX RATE FOR CERTAIN DEVELOPED DISTRICTS. In this section: "Developed district" means a district that has financed, completed, and issued bonds to pay for all land, works, improvements, facilities, plants, equipment, and appliances necessary to serve at least 95 percent of the projected build-out of the district in accordance with the purposes for its creation or the purposes authorized by the constitution, this code, or any other law.

☒ Definition of a Developing Water District

SEC. 49.23603 PETITION ELECTION TO REDUCE TAX RATE FOR CERTAIN DISTRICTS. (a) In this section, "voter-approval tax rate" means the rate equal to the sum of the following tax rates for the district:

- (1) the current year's debt service tax rate;
- (2) the current year's contract tax rate; and
- (3) the operation and maintenance tax rate that would impose 1.08 times the amount of the operation and maintenance tax imposed by the district in the preceding year on a residence homestead appraised at the average appraised value of a residence homestead in the district in that year, disregarding any homestead exemption available only to disabled persons or persons 65 years of age or older.

(b) This section applies only to a district that is not described by Section 49.23601 or 49.23602.


☐ Definition of a Low Tax Rate Water District

Sec. 49.23601 AUTOMATIC ELECTION TO APPROVE TAX RATE FOR LOW TAX RATE DISTRICTS. (a) In this section, "voter-approval tax rate" means the rate equal to the sum of the following tax rates for the district:

- (1) the current year's debt service tax rate;
- (2) the current year's contract tax rate; and
- (3) the operation and maintenance tax rate that would impose 1.08 times the amount of the operation and maintenance tax imposed by the district in the preceding year on a residence homestead appraised at the average appraised value of a residence homestead in the district in that year, disregarding any homestead exemption available only to disabled persons or persons 65 years of age or older

(b) This section applies only to a district the board of which has adopted an operation and maintenance tax rate for the current tax year that is 2.5 cents or less per \$100 of taxable value.

Signed by:

A handwritten signature in cursive script, appearing to read "Collette G. Gagne", is written over a horizontal line.

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (273)	(Count) (1)	(Count) (274)
Land HS Value	3,509,704	0	3,509,704
Land NHS Value	2,968,861	63,401	3,032,262
Land Ag Market Value	46,357	0	46,357
Land Timber Market Value	0	0	0
Total Land Value	6,524,922	63,401	6,588,323
Improvement HS Value	9,718,393	0	9,718,393
Improvement NHS Value	2,787,247	86,611	2,873,858
Total Improvement	12,505,640	86,611	12,592,251
Market Value	19,030,562	150,012	19,180,574
BUSINESS PERSONAL PROPERTY	(19)	(1)	(20)
Market Value	1,364,320	580	1,364,900
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (292)	(Total Count) (2)	(Total Count) (294)
TOTAL MARKET	20,394,882	150,592	20,545,474
Ag Productivity	983	0	983
Ag Loss (-)	45,374	0	45,374
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	20,349,508	150,592	20,500,100
	99.3%	0.7%	100.0%
HS CAP Limitation Value (-)	510,329	0	510,329
CB CAP Limitation Value (-)	61,090	0	61,090
NET APPRAISED VALUE	19,778,089	150,592	19,928,681
Total Exemption Amount	145,878	580	146,458
NET TAXABLE	19,632,211	150,012	19,782,223
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	19,632,211	150,012	19,782,223
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	19,632,211	150,012	19,782,223

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

\$56,379.34 = 19,782,223 * (0.285000 / 100)

150.012.00 x
0.92 =
138.011.04 *

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	0	0	0	0	0	0
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	0	0	0	0	0	0
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	0	0	0	0	0	0
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DPS-Local	0	0	0	0	0	0
DPS-State	0	0	0	0	0	0
DPS-Prorated	0	0	0	0	0	0
DVHS	80,382	1	0	0	80,382	1
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	80,382	1	0	0	80,382	1
Disabled Veterans Exemptions						
DV4	12,000	1	0	0	12,000	1
Subtotal for Disabled Veterans Exemptions	12,000	1	0	0	12,000	1
Absolute Exemptions						
EX	52,991	1	0	0	52,991	1
EX-Prorated	0	0	0	0	0	0
EX366	505	2	580	1	1,085	3
Subtotal for Absolute Exemptions	53,496	3	580	1	54,076	4
Total:	145,878	5	580	1	146,458	6

New Value

Total New Market Value: \$0

Total New Taxable Value: \$0

JETI

Chapter 313

New Market Value: \$0

New Market Value: \$0

New Taxable 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	79	123,647	1,017	116,170
A & E	79	123,647	1,017	116,170

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
2	150,592	150,400	149,820

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	223		0	17,923,954	17,266,930
C1	Vacant Lots and Tracts	26		0	407,407	401,007
D1	Qualified Open-Space Land	2	05.78	0	46,357	983
D2	Farm or Ranch Improvements on Qualified	1		0	53,037	53,037
E	Rural Land,Not Qualified for Open-Space Land	1		0	127,966	127,966
F1	Commercial Real Property	6		0	235,990	235,990
J4	Telephone Companies (including Co-ops)	1		0	4,210	4,210
L1	Commercial Personal Property	16		0	1,359,605	1,359,605
M1	Mobile Homes	17		0	182,860	182,483
XB	Income Producing Tangible Personal	2		0	505	0
XV	Other Totally Exempt Properties (including	1		0	52,991	0
Totals:			5.78	0	20,394,882	19,632,211

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
B	Multifamily Residential	1		0	150,012	150,012
XB	Income Producing Tangible Personal	1		0	580	0
Totals:			0	0	150,592	150,012

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	223		0	17,923,954	17,266,930
B	Multifamily Residential	1		0	150,012	150,012
C1	Vacant Lots and Tracts	26		0	407,407	401,007
D1	Qualified Open-Space Land	2	05.78	0	46,357	983
D2	Farm or Ranch Improvements on Qualified	1		0	53,037	53,037
E	Rural Land,Not Qualified for Open-Space Land	1		0	127,966	127,966
F1	Commercial Real Property	6		0	235,990	235,990
J4	Telephone Companies (including Co-ops)	1		0	4,210	4,210
L1	Commercial Personal Property	16		0	1,359,605	1,359,605
M1	Mobile Homes	17		0	182,860	182,483
XB	Income Producing Tangible Personal	3		0	1,085	0
XV	Other Totally Exempt Properties (including	1		0	52,991	0
Totals:			5.78	0	20,545,474	19,782,223

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3691852	WELFEL MARC	\$684,038	\$684,038
2	3654156	OLGUIN PEDRO ETUX GREGORIA A	\$566,800	\$566,800
3	3709056	BAYOU CITY EQUIPMENT	\$510,191	\$510,191
4	3680557	OLGUIN JOSE T & OLGUIN J FERNANDO	\$472,482	\$472,482
5	3528945	MULTI-FAB METALS	\$369,400	\$369,400
6	3716824	Licout Jorge Luis Benitez	\$290,601	\$290,601
7	3511435	LEON DAVID R ETUX ROSA E	\$289,673	\$289,673
8	3673220	EVERTS TOMI JO	\$267,736	\$267,736
9	3536284	COLCHADO ALTAGRACIA OLGUIN	\$267,670	\$264,690
10	3511384	FISHER JOHN R ETUX LINDA	\$258,594	\$258,594
11	3511411	JANISH JOE ETUX JOY	\$251,353	\$251,158
12	3511425	TERRAZAS LORENZO HOLGUIN ETUX	\$232,824	\$232,824
13	3710083	MEDELLIN ANGEL & RESENDIZ SILVIA M	\$225,854	\$225,854
14	3672297	KONARIK JERRY	\$220,842	\$220,842
15	3694390	SANCHEZ CHRISTIAN	\$193,226	\$193,226
16	3511385	GOMEZ MELCHOR ETUX CARMEN	\$192,534	\$192,039
17	3667076	MEDINA ELEUTERIA	\$180,762	\$178,378
18	3659267	CONNER LINDA E LIFE EST	\$176,890	\$176,890
19	3531832	KALISEK PATRICK & WF	\$172,848	\$172,848
20	3532126	RODRIQUEZ ANA M & RODRIQUEZ	\$171,112	\$171,112
Total			\$5,995,430	\$5,989,376