

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

Form 50-858

Boling Water District

Water District Name

Phone (area code and number)

7218 Fm 442 Boling, TX 77420

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	102,392
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.	102,392
4.	Prior year adopted M&O tax rate.	\$ 0.31000 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 317.41
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 342.80
7.	Current year average appraised value of residence homestead.	\$ 109,748
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.	\$ 109,748
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.31235 /\$100
11.	Current year debt tax rate.	\$ 0.00000 /\$100
12.	Current year contract tax rate.	\$ 0 /\$100
13.	Current year voter-approval tax rate. Add lines 10, 11 and 12.	\$ 0.31235 /\$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.	\$ 102,392
15.	Prior year adopted total tax rate.	\$ 0.31000 /\$100
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15, divide by \$100.	\$ 317.41 /\$100
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$ 342.80
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.31235 /\$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) (438)	(Count) (1)	(Count) (439)
Land HS Value	3,511,791	0	3,511,791
Land NHS Value	5,866,799	91,476	5,958,275
Land Ag Market Value	1,283,743	0	1,283,743
Land Timber Market Value	0	0	0
Total Land Value	10,662,333	91,476	10,753,809
Improvement HS Value	18,954,370	0	18,954,370
Improvement NHS Value	17,418,653	1,023,621	18,442,274
Total Improvement	36,373,023	1,023,621	37,396,644
Market Value	47,035,356	1,115,097	48,150,453
BUSINESS PERSONAL PROPERTY	(66)	(7)	(73)
Market Value	1,957,313	2,127,037	4,084,350
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (504)	(Total Count) (8)	(Total Count) (512)
TOTAL MARKET	48,992,669	3,242,134	52,234,803
Ag Productivity	55,381	0	55,381
Ag Loss (-)	1,228,362	0	1,228,362
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	47,764,307	3,242,134	51,006,441
	93.2%	6.8%	100.0%
HS CAP Limitation Value (-)	460,367	0	460,367
CB CAP Limitation Value (-)	142,135	0	142,135
NET APPRAISED VALUE	47,161,805	3,242,134	50,403,939
Total Exemption Amount	11,377,046	549	11,377,595
NET TAXABLE	35,784,759	3,241,585	39,026,344
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	35,784,759	3,241,585	39,026,344
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	35,784,759	3,241,585	39,026,344

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

\$117,968.83 = 39,026,344 * (0.302280 / 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	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
DVHS	139,158	1	0	0	139,158	1
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	139,158	1	0	0	139,158	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	11,216,123	18	0	0	11,216,123	18
EX-Prorated	0	0	0	0	0	0
EX366	9,765	22	549	1	10,314	23
Subtotal for Absolute Exemptions	11,225,888	40	549	1	11,226,437	41
Total:	11,377,046	42	549	1	11,377,595	43

New Value

Total New Market Value: \$568,327
Total New Taxable Value: \$568,327

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	154	111,525	904	107,632
A & E	155	113,616	898	109,748

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
8	3,242,134	3,039,695	3,039,146

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	318		552,802	26,943,447	26,189,787
B	Multifamily Residential	3		0	543,732	543,732
C1	Vacant Lots and Tracts	48		0	1,104,418	1,104,418
D1	Qualified Open-Space Land	6	253.15	0	1,283,743	55,381
E	Rural Land,Not Qualified for Open-Space Land	3		0	817,505	817,505
F1	Commercial Real Property	34		15,525	5,011,166	5,011,166
J4	Telephone Companies (including Co-ops)	2		0	144,560	144,560
L1	Commercial Personal Property	32		0	1,077,096	1,077,096
L2	Industrial and Manufacturing Personal Property	10		0	725,892	725,892
M1	Mobile Homes	12		0	115,222	115,222
XB	Income Producing Tangible Personal	22		0	9,765	0
XV	Other Totally Exempt Properties (including	19		0	11,216,123	0
Totals:			253.15	568,327	48,992,669	35,784,759

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
F1	Commercial Real Property	1		0	1,115,097	1,115,097
J2	Gas Distribution Systems	1		0	323,970	323,970
J3	Electric Companies (including Co-ops)	1		0	596,190	596,190
J4	Telephone Companies (including Co-ops)	1		0	41,490	41,490
J6	Pipelines	1		0	977,640	977,640
J7	Cable Companies	1		0	135,060	135,060
L1	Commercial Personal Property	1		0	52,138	52,138
XB	Income Producing Tangible Personal	1		0	549	0
Totals:			0	0	3,242,134	3,241,585

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	318		552,802	26,943,447	26,189,787
B	Multifamily Residential	3		0	543,732	543,732
C1	Vacant Lots and Tracts	48		0	1,104,418	1,104,418
D1	Qualified Open-Space Land	6	253.15	0	1,283,743	55,381
E	Rural Land,Not Qualified for Open-Space Land	3		0	817,505	817,505
F1	Commercial Real Property	35		15,525	6,126,263	6,126,263
J2	Gas Distribution Systems	1		0	323,970	323,970
J3	Electric Companies (including Co-ops)	1		0	596,190	596,190
J4	Telephone Companies (including Co-ops)	3		0	186,050	186,050
J6	Pipelines	1		0	977,640	977,640
J7	Cable Companies	1		0	135,060	135,060
L1	Commercial Personal Property	33		0	1,129,234	1,129,234
L2	Industrial and Manufacturing Personal Property	10		0	725,892	725,892
M1	Mobile Homes	12		0	115,222	115,222
XB	Income Producing Tangible Personal	23		0	10,314	0
XV	Other Totally Exempt Properties (including	19		0	11,216,123	0
Totals:			253.15	568,327	52,234,803	39,026,344

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3671638	ARC DGBLGTX001 LLC	\$1,115,097	\$1,115,097
2	3713548	FLORIDA GAS TRANMISSION	\$977,640	\$977,640
3	3697956	SPIRIT MASTER FUNDING X LLC	\$832,438	\$832,438
4	3675420	STERLINGS VACUUM SERVICE LLC	\$653,835	\$653,835
5	3479274	CENTERPOINT ENERGY HOUSTON	\$596,190	\$596,190
6	3713582	STERLINGS VACUUM SERVICE	\$583,940	\$583,940
7	3712443	Smith Austin & Tess	\$516,587	\$516,587
8	3701306	CLARK LIVING TRUST	\$442,739	\$442,739
9	3534690	MULLINS ALBERT AUGUSTUS	\$500,533	\$437,333
10	3671695	COMMUNITY BANK OF TEXAS NA	\$420,175	\$420,175
11	3707531	CAPPS JAMES L JR	\$419,141	\$419,141
12	3536653	MULLINS JOHN ROBERT ETUX SUZANNE	\$362,995	\$362,995
13	3672111	DOLLAR GENERAL STORE #14344	\$350,069	\$350,069
14	3505930	ARCHER TYANA KETON	\$326,501	\$326,501
15	3698589	TREVINO BRADEN L	\$329,211	\$324,292
16	3670546	CENTERPOINT ENERGY ENTEX	\$323,970	\$323,970
17	3709507	HENSON JUSTIN	\$302,769	\$302,769
18	3513021	SMITH ALMA H EST	\$294,907	\$294,907
19	3667455	BOLING IAGO GROUP LLC	\$278,863	\$278,863
20	3505896	WADDY ROLAND S EUTX EULALIA	\$276,900	\$276,770
Total			\$9,904,500	\$9,836,251