

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

Form 50-858

East Bernard Water District	979-335-4131
Water District Name	Phone (area code and number)
PO Box 639 East Bernard, TX 77435	
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	244,143
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.	244,143
4.	Prior year adopted M&O tax rate.	\$ 0.20464 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 499.61
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 539.57
7.	Current year average appraised value of residence homestead.	\$ 260,895
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.	\$ 260,895
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.20681 /\$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.	\$ 0.20681 /\$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.	\$ 244,143
15.	Prior year adopted total tax rate.	\$ 0.20464 /\$100
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15, divide by \$100.	\$ 499.61 /\$100
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$ 539.57
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.20681 /\$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) (1,063)	(Count) (19)	(Count) (1,082)
Land HS Value	28,232,074	340,901	28,572,975
Land NHS Value	19,160,682	1,219,592	20,380,274
Land Ag Market Value	834,840	0	834,840
Land Timber Market Value	0	0	0
Total Land Value	48,227,596	1,560,493	49,788,089
Improvement HS Value	140,006,252	2,257,618	142,263,870
Improvement NHS Value	45,183,244	5,457,582	50,640,826
Total Improvement	185,189,496	7,715,200	192,904,696
Market Value	233,417,092	9,275,693	242,692,785
BUSINESS PERSONAL PROPERTY	(193)	(7)	(200)
Market Value	13,287,813	7,677,612	20,965,425
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (1,256)	(Total Count) (26)	(Total Count) (1,282)
TOTAL MARKET	246,704,905	16,953,305	263,658,210
Ag Productivity	9,533	0	9,533
Ag Loss (-)	825,307	0	825,307
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	245,879,598	16,953,305	262,832,903
	93.1%	6.9%	100.0%
HS CAP Limitation Value (-)	4,205,513	63,789	4,269,302
CB CAP Limitation Value (-)	554,867	0	554,867
NET APPRAISED VALUE	241,119,218	16,889,516	258,008,734
Total Exemption Amount	26,510,295	44,197	26,554,492
NET TAXABLE	214,608,923	16,845,319	231,454,242
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	214,608,923	16,845,319	231,454,242
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	214,608,923	16,845,319	231,454,242

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

\$463,440.83 = 231,454,242 * (0.200230 / 100)

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
HS-Local	2,468,121	504	25,000	5	2,493,121	509
HS-State	0	0	0	0	0	0
HS-Prorated	14,986	4	0	0	14,986	4
OV65-Local	2,040,000	207	10,000	1	2,050,000	208
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	240,000	25	0	0	240,000	25
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	100,000	10	0	0	100,000	10
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	2,319,101	7	0	0	2,319,101	7
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	7,182,208	757	35,000	6	7,217,208	763
Disabled Veterans Exemptions						
DV1	17,000	2	0	0	17,000	2
DV2	39,000	4	7,500	1	46,500	5
DV3	42,000	5	0	0	42,000	5
DV4	48,000	6	0	0	48,000	6
Subtotal for Disabled Veterans Exemptions	146,000	17	7,500	1	153,500	18
Absolute Exemptions						
EX	19,123,780	35	0	0	19,123,780	35
EX-Prorated-PRORATED	1,841	1	0	0	1,841	1
EX-Prorated	0	0	0	0	0	0
EX366	56,466	68	1,697	1	58,163	69
Subtotal for Absolute Exemptions	19,182,087	104	1,697	1	19,183,784	105
Total:	26,510,295	878	44,197	8	26,554,492	886

New Value

Total New Market Value: \$1,209,404
Total New Taxable Value: \$1,206,681

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
EX	Exempt	1	15,432
Absolute Exemption Value Loss:			1 15,432

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
DV4	Disabled Veterans 70% - 100%	1	12,000
DVHS	Disabled Veteran Homestead	1	111,220
HS	Homestead	15	67,054
OV65	Over 65	4	40,000
Partial Exemption Value Loss:			21 230,274
Total NEW Exemption Value			245,706

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:			0 0
Total Exemption Value Loss:			245,706

New Special Use (Ag/Timber)

Count	2024 Market Value	2025 Special Use	Loss
1	148,555	1,460	-147,095

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	498	277,941	9,533	260,060
A & E	501	278,921	9,506	260,895

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
26	16,953,305	14,498,377	14,408,374

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	794		556,790	185,313,097	173,500,915
B	Multifamily Residential	9		537,336	3,519,606	3,513,979
C1	Vacant Lots and Tracts	118		0	4,780,963	4,731,713
D1	Qualified Open-Space Land	10	38.51	0	834,840	9,533
D2	Farm or Ranch Improvements on Qualified	2		0	11,103	11,103
E	Rural Land,Not Qualified for Open-Space Land	5		0	1,392,870	1,246,487
F1	Commercial Real Property	79		0	17,849,064	17,849,064
J4	Telephone Companies (including Co-ops)	4		0	866,600	866,600
J5	Railroads	2		0	976,990	976,990
J7	Cable Companies	1		0	17,610	17,610
L1	Commercial Personal Property	111		0	7,150,317	7,150,317
L2	Industrial and Manufacturing Personal Property	4		0	862,560	862,560
M1	Mobile Homes	33		0	667,764	590,777
S	Special Inventory	2		0	3,281,275	3,281,275
XB	Income Producing Tangible Personal	68		0	56,466	0
XV	Other Totally Exempt Properties (including	35		0	19,123,780	0
Totals:			38.51	1,094,126	246,704,905	214,608,923

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	10		0	3,475,621	3,369,332
F1	Commercial Real Property	9		115,278	5,800,072	5,800,072
J2	Gas Distribution Systems	1		0	374,120	374,120
J3	Electric Companies (including Co-ops)	1		0	6,912,110	6,912,110
J7	Cable Companies	1		0	270,100	270,100
L1	Commercial Personal Property	2		0	65,165	65,165
L2	Industrial and Manufacturing Personal Property	1		0	54,420	54,420
XB	Income Producing Tangible Personal	1		0	1,697	0
Totals:			0	115,278	16,953,305	16,845,319

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	804		556,790	188,788,718	176,870,247
B	Multifamily Residential	9		537,336	3,519,606	3,513,979
C1	Vacant Lots and Tracts	118		0	4,780,963	4,731,713
D1	Qualified Open-Space Land	10	38.51	0	834,840	9,533
D2	Farm or Ranch Improvements on Qualified	2		0	11,103	11,103
E	Rural Land,Not Qualified for Open-Space Land	5		0	1,392,870	1,246,487
F1	Commercial Real Property	88		115,278	23,649,136	23,649,136
J2	Gas Distribution Systems	1		0	374,120	374,120
J3	Electric Companies (including Co-ops)	1		0	6,912,110	6,912,110
J4	Telephone Companies (including Co-ops)	4		0	866,600	866,600
J5	Railroads	2		0	976,990	976,990
J7	Cable Companies	2		0	287,710	287,710
L1	Commercial Personal Property	113		0	7,215,482	7,215,482
L2	Industrial and Manufacturing Personal Property	5		0	916,980	916,980
M1	Mobile Homes	33		0	667,764	590,777
S	Special Inventory	2		0	3,281,275	3,281,275
XB	Income Producing Tangible Personal	69		0	58,163	0
XV	Other Totally Exempt Properties (including	35		0	19,123,780	0
Totals:			38.51	1,209,404	263,658,210	231,454,242

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3479274	CENTERPOINT ENERGY HOUSTON	\$6,912,110	\$6,912,110
2	3666333	SZYMANSKI EDITH EST	\$2,513,306	\$2,504,953
3	3701858	SMAC MOTORS INC	\$1,882,315	\$1,882,315
4	3695805	BSR PROPERTIES V LLC	\$1,830,418	\$1,799,497
5	3700429	WETCH STEPHEN B ETUX ANGELA K	\$1,548,525	\$1,507,381
6	3706823	DESTINATION FORD	\$1,398,960	\$1,398,960
7	3695616	FARMERS CO-OP GIN CO	\$1,223,749	\$1,223,749
8	3698519	BIGLAND INVESTMENTS LLC	\$1,116,715	\$1,116,715
9	3702202	SOUTHERN FACILITY SERVICES INC	\$1,083,015	\$1,083,015
10	3665272	INLAND DIVERSIFIED DG TEXAS	\$1,050,063	\$1,050,063
11	3479260	UNION PACIFIC RAILROAD CO	\$976,990	\$976,990
12	3511973	AMIGOS REAL PROPERTY	\$962,775	\$962,775
13	3686601	AVIGNON TOWNHOMES LLC	\$959,976	\$959,976
14	3690415	ENTRUST GROUP INC	\$947,741	\$947,741
15	3699357	MILLING INSURANCE SERVICES INC	\$929,909	\$929,909
16	3649413	PROSPERITY BANK	\$926,082	\$926,082
17	3667187	PAY & SAVE INC	\$915,733	\$915,733
18	3534981	FIRST NATIONAL BANK OF EAGLE LAKE	\$852,756	\$852,756
19	3710075	DIAB 11 LLC	\$792,401	\$792,401
20	3709980	ESSENTIAL STORAGE LLC	\$781,983	\$781,983
Total			\$29,605,522	\$29,525,104