

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

Form 50-858

Wharton County WC&ID #1

979-648-2615

Water District Name

Phone (area code and number)

107 N Main St. PO Box 395, Louise, TX 77455

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	157,462
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.	157,462
4.	Prior year adopted M&O tax rate.	\$ 0.15293 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 240.80
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 260.06
7.	Current year average appraised value of residence homestead.	\$ 156,537
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.	\$ 156,537
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.16613 /\$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.	\$ 0.16613 /\$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.	\$ 157,462
15.	Prior year adopted total tax rate.	\$ 0.15293 /\$100
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15, divide by \$100.	\$ 240.80 /\$100
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$ 260.06
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.16613 /\$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) (559)	(Count) (2)	(Count) (561)
Land HS Value	6,749,238	71,132	6,820,370
Land NHS Value	7,481,826	0	7,481,826
Land Ag Market Value	852,102	0	852,102
Land Timber Market Value	0	0	0
Total Land Value	15,083,166	71,132	15,154,298
Improvement HS Value	33,208,379	404,083	33,612,462
Improvement NHS Value	21,359,865	0	21,359,865
Total Improvement	54,568,244	404,083	54,972,327
Market Value	69,651,410	475,215	70,126,625
BUSINESS PERSONAL PROPERTY	(91)	(4)	(95)
Market Value	10,109,045	365,717	10,474,762
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (650)	(Total Count) (6)	(Total Count) (656)
TOTAL MARKET	79,760,455	840,932	80,601,387
Ag Productivity	28,149	0	28,149
Ag Loss (-)	823,953	0	823,953
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	78,936,502	840,932	79,777,434
	98.9%	1.1%	100.0%
HS CAP Limitation Value (-)	191,494	0	191,494
CB CAP Limitation Value (-)	361,015	0	361,015
NET APPRAISED VALUE	78,383,993	840,932	79,224,925
Total Exemption Amount	9,651,615	87	9,651,702
NET TAXABLE	68,732,378	840,845	69,573,223
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	68,732,378	840,845	69,573,223
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	68,732,378	840,845	69,573,223

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

\$106,370.5 = 69,573,223 * (0.152890 / 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	195,594	2	0	0	195,594	2
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	195,594	2	0	0	195,594	2
Disabled Veterans Exemptions						
DV1	12,000	1	0	0	12,000	1
DV2	12,000	1	0	0	12,000	1
DV4	36,000	4	0	0	36,000	4
Subtotal for Disabled Veterans Exemptions	60,000	6	0	0	60,000	6
Absolute Exemptions						
EX	9,380,275	20	0	0	9,380,275	20
EX-Prorated	0	0	0	0	0	0
EX366	15,746	21	87	1	15,833	22
Subtotal for Absolute Exemptions	9,396,021	41	87	1	9,396,108	42
Total:	9,651,615	49	87	1	9,651,702	50

2025 Adjusted Certified
WDL Totals

LOUISE WATER DIST
No-New-Revenue Tax Rate Assumption

WHARTON CAD
As of Roll # 3

New Value

Total New Market Value: \$143,779

Total New Taxable Value: \$143,779

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
OV65	Over 65	1	0
Partial Exemption Value Loss:		2	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	189	157,051	1,035	155,048
A & E	191	158,520	1,024	156,537

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
6	840,932	766,284	766,197

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	412		0	49,236,094	48,661,504
C1	Vacant Lots and Tracts	73		0	1,547,803	1,547,803
D1	Qualified Open-Space Land	13	85.13	0	852,102	28,149
D2	Farm or Ranch Improvements on Qualified	1		0	2,950	2,950
E	Rural Land,Not Qualified for Open-Space Land	8		0	822,199	822,199
F1	Commercial Real Property	41		0	7,557,539	7,324,026
J3	Electric Companies (including Co-ops)	1		0	200,930	200,930
J4	Telephone Companies (including Co-ops)	7		0	932,030	932,030
L1	Commercial Personal Property	49		0	2,067,549	2,067,549
L2	Industrial and Manufacturing Personal Property	13		0	6,892,790	6,892,790
M1	Mobile Homes	9		143,779	252,448	252,448
XB	Income Producing Tangible Personal	21		0	15,746	0
XV	Other Totally Exempt Properties (including	20		0	9,380,275	0
Totals:			85.13	143,779	79,760,455	68,732,378

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	2		0	475,215	475,215
J2	Gas Distribution Systems	1		0	129,750	129,750
J3	Electric Companies (including Co-ops)	1		0	53,600	53,600
J7	Cable Companies	1		0	182,280	182,280
XB	Income Producing Tangible Personal	1		0	87	0
Totals:			0	0	840,932	840,845

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	414		0	49,711,309	49,136,719
C1	Vacant Lots and Tracts	73		0	1,547,803	1,547,803
D1	Qualified Open-Space Land	13	85.13	0	852,102	28,149
D2	Farm or Ranch Improvements on Qualified	1		0	2,950	2,950
E	Rural Land,Not Qualified for Open-Space Land	8		0	822,199	822,199
F1	Commercial Real Property	41		0	7,557,539	7,324,026
J2	Gas Distribution Systems	1		0	129,750	129,750
J3	Electric Companies (including Co-ops)	2		0	254,530	254,530
J4	Telephone Companies (including Co-ops)	7		0	932,030	932,030
J7	Cable Companies	1		0	182,280	182,280
L1	Commercial Personal Property	49		0	2,067,549	2,067,549
L2	Industrial and Manufacturing Personal Property	13		0	6,892,790	6,892,790
M1	Mobile Homes	9		143,779	252,448	252,448
XB	Income Producing Tangible Personal	22		0	15,833	0
XV	Other Totally Exempt Properties (including	20		0	9,380,275	0
Totals:			85.13	143,779	80,601,387	69,573,223

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	3713585	CIC CONSTRUCTION INC	\$5,924,140	\$5,924,140
2	3706676	FIRST STATE BANK LOUISE	\$1,955,575	\$1,955,575
3	3687031	ROADES JANE A	\$1,070,052	\$1,070,052
4	3509032	CROWELL DRILLING CO	\$749,985	\$749,985
5	3713565	GANADO TELEPHONE COMPANY INC	\$711,780	\$711,780
6	3652024	HAJOVSKY CORY & HAJOVSKY CRAIG	\$716,669	\$685,969
7	3715178	Louise Realty Group LLC	\$651,826	\$651,826
8	3502692	GRESHAM TRUCKING LLC	\$649,420	\$649,420
9	3667143	THOMAS KAREN STOCKTON	\$604,445	\$604,445
10	3661185	VAJDOS ROBERT C JR	\$698,774	\$592,133
11	3699027	G ROCK YARD ONE LLC	\$554,820	\$554,820
12	3679325	LOVEJOY JEFFREY E & ELIZABETH A	\$546,581	\$546,581
13	3710361	FREELAND MANUEL & SHELBY	\$522,279	\$522,279
14	3710857	GARCIA JASON & VALERIE	\$487,435	\$487,435
15	3525314	GARRETT DEBORAH	\$600,913	\$458,423
16	3525307	CHROMCAK J F JR	\$457,792	\$457,792
17	3512829	ERMIS ROBERT E ETUX DARLA J	\$452,630	\$452,630
18	3534838	KRAUSKOPF ALTON D	\$452,127	\$452,127
19	3512774	GRESHAM JOHNNIE R	\$425,556	\$425,556
20	3709634	CHARBULA SCOTT J ETUX KENDRA C	\$422,795	\$402,627
Total			\$18,655,594	\$18,355,595