

**2020**

**NOTICE OF TAX RATE**

**GATEWAY GROUNDWATER  
CONSERVATION DISTRICT**

**AND**

**TAX RATE CALCULATIONS**

### SMALL TAXING UNIT NOTICE

Gateway Groundwater Conservation District will hold a public hearing on September 3, 2020 at 8:00 am to consider adopting a proposed tax rate. The proposed rate is 0.010 per \$100 of value.

The proposed tax rate, if adopted, will remain the same as in previous years.

The hearing will be held in the district office at 223 South Main in Quanah, Texas.

## Water District Notice of Public Hearing on Tax Rate

The GATEWAY GROUNDWATER DISTRICT will hold a public hearing on a proposed tax rate for the tax year 2020 on 08/15/2020 at 12:00 PM at 221 S Main St, Quanah. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the tax rate that is adopted and on the change in the taxable value of your property in relation to the change in taxable value of all other property. The change in the taxable value of your property in relation to the change in the taxable value of all other property determines the distribution of the tax burden among all property owners.

**FOR** the proposal:            All Present  
**AGAINST** the proposal:  
**PRESENT** and not voting:  
**ABSENT:**

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	<b>Last Year</b>	<b>This Year</b>
Total tax rate (per \$100 of value)	\$0.010000/\$100 <small>Adopted</small>	\$0.010000/\$100 <small>Proposed</small>
Difference in rates per \$100 of value		+ \$0.000000/\$100
Percentage increase/decrease in rates (+/-)		+ 0.00%
Average appraised value	\$48,598	\$48,598
General exemptions available (excluding senior citizen's or disabled person's exemptions)	\$3,838	\$3,838
Average taxable value	\$44,760	\$44,760
Tax on average residence homestead	\$4.48	\$4.48
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)		+ \$0.00 + 0.00%

If the proposed combined debt service, operation and maintenance, and contract tax rate requires or authorizes an election to approve or reduce the tax rate the GATEWAY GROUNDWATER DISTRICT proposes to use the tax increase for the purpose of No Increase.

If the district is a district described in by Section 49.23601:

**NOTICE OF VOTE ON TAX RATE**

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than eight percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23601, Water Code.

If the district is a district described in by Section 49.23602:

**NOTICE OF VOTE ON TAX RATE**

If the district adopts a combined debt service, operation and maintenance and contract tax rate that would result in the taxes on the average residence homestead increasing by more than 3.5 percent, an election must be held to determine whether to approve the operation and maintenance tax rate under Section 49.23602, Water Code.

If the district is a district described in by Section 49.23603:

**NOTICE OF TAXPAYERS' RIGHT TO ELECTION TO REDUCE TAX RATE**

If the district adopts a combined debt service, operation and maintenance, and contract tax rate that would result in the taxes on the average residence homestead increasing by more than eight percent, the qualified voters of the district by petition may require that an election be held to determine whether to reduce the operation and maintenance tax rate to the voter-approval tax rate under Section 49.23603, Water Code.

**The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.**

## 2020 Developed Water District Voter-Approval Tax Rate Worksheet

### GATEWAY GROUNDWATER DISTRICT

#### Voter-Approval Tax Rate

The voter-approval rate for developed water districts is the current year's debt service, contract and unused increment tax rates plus the maintenance and operation (M&O) rate that would impose no more than 1.035 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 the 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 Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts to calculate its voter-approval tax rate.

<b>1.</b>	<b>2019 average appraised value of residence homestead.</b> <sup>1</sup>	\$48,598
<b>2.</b>	<b>2019 general exemptions available for the average homestead.</b> Excluding age 65 or older or disabled persons exemptions. <sup>2</sup>	- \$3,838
<b>3.</b>	<b>2019 average taxable value of residence homestead.</b> Line 1 minus line 2.	\$44,760
<b>4.</b>	<b>2019 adopted M&amp;O tax rate.</b>	\$0.0100/\$100
<b>5.</b>	<b>2019 M&amp;O tax on average residence homestead.</b> Multiply line 3 by line 4, divide by \$100.	\$4.47

<sup>1</sup> Tex. Water Code § 49.236(a)(2)(C)

<sup>2</sup> Tex. Water Code § 49.236(a)(2)(D)



## 2020 Developed Water District Voter-Approval Tax Rate Worksheet

### GATEWAY GROUNDWATER DISTRICT

#### Voter-Approval Tax Rate (concluded)

6.	<b>Highest M&amp;O tax on average residence homestead with increase.</b> Multiply line 5 by 1.035. <sup>3</sup>	\$4.62
7.	<b>2020 average appraised value of residence homestead.</b>	\$48,598
8.	<b>2020 general exemptions available for the average homestead.</b> Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	- \$3,838
9.	<b>2020 average taxable value of residence homestead.</b> Line 7 minus line 8.	\$44,760
10.	<b>Highest 2020 M&amp;O Tax Rate.</b> Line 6 divided by line 9, multiply by \$100. <sup>5</sup>	\$0.0103/\$100
11.	<b>2020 debt tax rate.</b>	\$0.0000/\$100
12.	<b>2020 contract tax rate.</b>	\$0.0000/\$100
13.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.0000/\$100
14.	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.0000/\$100
15.	<b>2017 unused increment rate.</b> Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.0000/\$100
16.	<b>2020 total unused increment rate.</b> <sup>6</sup> Add lines 13, 14, and 15.	\$0.0000/\$100
17.	<b>2020 voter-approval tax rate.</b> Add lines 10, 11, 12, and 16.	\$0.0103/\$100

<sup>3</sup> Tex. Water Code § 49.23602(a)(2)(A)

<sup>4</sup> Tex. Water Code § 49.236(a)(2)(E)

<sup>5</sup> Tex. Water Code § 49.236(a)(2)(F)

<sup>6</sup> Tex. Tax Code § 26.013

## 2020 Developed Water District Voter-Approval Tax Rate Worksheet

### GATEWAY GROUNDWATER DISTRICT

#### Mandatory Tax Election Rate

The mandatory tax election rate is the highest total tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the rate that would impose 1.035 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 plus the unused increment rate. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.<sup>7</sup>

<b>18.</b>	<b>2019 average taxable value of residence homestead.</b> Enter the amount from line 3.	\$44,760
<b>19.</b>	<b>2019 adopted total tax rate.</b>	\$0.0100/\$100
<b>20.</b>	<b>2019 total tax on average residence homestead.</b> Multiply line 18 by line 19.	\$4.48
<b>21.</b>	<b>2020 mandatory election amount of taxes per average residence homestead.</b> Multiply line 20 by 1.035.	\$4.63
<b>22.</b>	<b>2020 mandatory election tax rate, before unused increment.</b> Divide line 21 by line 9 and multiply by \$100.	\$0.0103/\$100
<b>23.</b>	<b>2020 mandatory tax election rate.</b> Add line 16 and line 22.	\$0.0103/\$100

#### Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate and mandatory tax election 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.<sup>8</sup>

#### Print Here

\_\_\_\_\_  
Printed Name of Water District Representative

#### Sign Here

\_\_\_\_\_  
Water District Representative

#### Date

\_\_\_\_\_

<sup>7</sup> Tex. Water Code § 49.23602(a)(2)

<sup>8</sup> Tex. Water Code § 49.23602