

## Water District Notice of Public Hearing on Tax Rate

The FROG POND LAKE WATER DISTRICT will hold a public hearing on a proposed tax rate for the tax year 2021 on 09/25/2021 at 10:30 AM at Colmesneil Community Center, Colmesneil, TX. 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: Cris Thompson; Calvin Johnson; Stan Evans  
**AGAINST** the proposal: none  
**PRESENT** and not voting: none  
**ABSENT:** Bryan Long; Danny Simmons

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)	\$0.350000/\$100 Adopted	\$0.350000/\$100 Proposed
Difference in rates per \$100 of value		+ \$0.000000/\$100
Percentage increase/decrease in rates (+/-)		+ 0.00%
Average appraised value	\$71,425	\$76,805
General exemptions available (excluding senior citizen's or disabled person's exemptions)	\$0	\$0
Average taxable value	\$71,425	\$76,805
Tax on average residence homestead	\$249.99	\$268.82
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-)		+ \$18.83
and percentage of increase (+/-)		+ 7.53%

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 FROG POND LAKE WATER DISTRICT proposes to use the tax increase for the purpose of Maintenance and Operation..

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.**