

WEST BASTROP VILLAGE MUNICIPAL UTILITY DISTRICT OF
BASTROP COUNTY

c/o Allen Boone Humphries Robinson LLP
1108 Lavaca Street, Suite 510
Austin, Texas 78701

September 24, 2019

Ms. Joyce Schanhals
Property Tax Administrator
Bastrop County, Texas
211 Jackson Street
Bastrop, TX 78602

Re: West Bastrop Village Municipal Utility District of Bastrop County

Dear Ms. Schanhals:

This letter is in response to your request for certain worksheets required by Section 106 of Senate Bill 2. Section 106 requires the submission of worksheets used by a taxing unit to calculate its effective tax rate and its rollback tax rate. Water districts, such as the District, are not subject to the requirements in the Tax Code requiring the calculation of an effective and rollback tax rate. Rather, the District is subject to Section 49.326 of the Texas Water Code. Neither the Water Code nor any other statute applicable to the District requires it to calculate its effective tax rate. And, the District is only required to calculate its rollback tax rate if its proposed tax rate for the following tax year increases the taxes on the average residence homestead by more than eight percent, and a petition is filed by qualified voters of the District requiring an election be held to determine whether to reduce the District's operation and maintenance tax rate to the rollback tax rate under Section 49.326(d) of the Texas Water Code. The District was not required to calculate an effective tax rate or rollback tax rate.

Enclosed are copies of the District's Notices of Public Hearing on Tax Rate for the tax years 2017 through 2019.

We request that you post only the enclosed Notices on your website.

Enclosures

WATER DISTRICT

NOTICE OF PUBLIC HEARING ON TAX RATE

The West Bastrop Village Municipal Utility District of Bastrop County will hold a public hearing on a proposed tax rate for the tax year 2017 on Monday, September 25, 2017, at 12:00 p.m. at the offices of Allen Boone Humphries Robinson LLP, 1108 Lavaca Street, Suite 510, Austin, Texas, 78701. Your individual taxes may increase or decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

FOR the proposal: Kalinda Howe, Lydia Clay, Chris Sutton, and Megan Shannon

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: Lynn Frank

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.*

	Last Year \$0.00/\$100 adopted	This Year \$1.00/\$100 proposed
Total tax rate (per \$100 of value)		
Difference in rates per \$100 of value	\$1.00/\$100	
Percentage increase/decrease in rates (+/-)	N/A	
Average appraised value	N/A	N/A
General exemptions available (excluding senior citizen's or disabled person's exemptions)	N/A	N/A
Average taxable value	N/A	N/A
Tax on average residence homestead	N/A	N/A
Average increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)	N/A N/A	

NOTICE OF TAXPAYERS' RIGHT TO ROLLBACK ELECTION

If taxes on the average residence homestead increase 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 rollback tax rate under Section 49.236(d), Texas Water Code.

Should you have any questions concerning this notice, please contact the tax office at (512) 581-7157.

* There were no residential homesteads on January 1, 2016. There were no residential homesteads on January 1, 2017. Therefore, the tax that would have been imposed on a residential homestead in both years is \$0.00.