

CERTIFICATION

Pursuant to Chapter 201 of the Texas Local Government Code, Allen Boone Humphries Robinson LLP is designated by West Bastrop Village Municipal Utility District of Bastrop County (the "District") as its Official Records Management Officer for purposes of keeping the District's Official Public Records in accordance with the Texas Local Government Records Act. Attached is a true and correct copy of the Order Levying Taxes adopted by the District at its duly called and held meeting on September 23, 2020, an original of which is retained in the District's Official Records.

Executed this the 23<sup>rd</sup> day of September, 2020.

A handwritten signature in cursive script, reading "Michelle Bryan". The signature is written in black ink and is positioned above a horizontal line.

Michelle Bryan  
Legal Assistant, Allen Boone Humphries  
Robinson LLP, District Records Management  
Officer

CERTIFICATE FOR ORDER

THE STATE OF TEXAS           §  
  §  
COUNTY OF BASTROP         §

I, the undersigned officer of the Board of Directors of West Bastrop Village Municipal Utility District of Bastrop County, hereby certify as follows:

1. The Board of Directors of West Bastrop Village Municipal Utility District of Bastrop County convened in regular session on September 23, 2020, and the roll was called of the members of the Board:

Kalinda Howe	President
Lydia Clay	Vice President
Lynn Frank	Secretary
Tonya J. Green	Assistant Secretary
Megan Shannon	Assistant Vice President/ Asst. Secretary

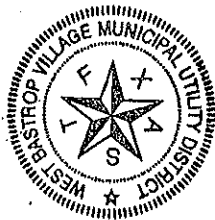
and all of said persons were present, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting: a written

ORDER LEVYING TAXES

was introduced for the consideration of the Board. It was then duly moved and seconded that the order be adopted, and, after due discussion, the motion, carrying with it the adoption of the order, prevailed and carried unanimously.

2. A true, full, and correct copy of the aforesaid order adopted at the meeting described in the above and foregoing paragraph is attached to and follows this certificate; the action approving the order has been duly recorded in the Board's minutes of the meeting; the persons named in the above and foregoing paragraph are the duly chosen, qualified, and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance, of the time, place, and purpose of the aforesaid meeting, and that the order would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place, and subject of the meeting was given as required by Chapter 551, Texas Government Code, and Section 49.063, Texas Water Code, as suspended by the Governor of the State of Texas.

SIGNED AND SEALED on September 23, 2020.



/s/ Lynn Frank  
Secretary, Board of Directors

## ORDER LEVYING TAXES

WHEREAS, the voters of West Bastrop Village Municipal Utility District of Bastrop County (the "District") have authorized the levy of a tax to pay for maintenance and operation expenses of the District at an election held for such purpose within the District; and

WHEREAS, the Board of Directors has concluded that a maintenance tax for such purposes should be levied for the tax year 2020; and

WHEREAS, it is necessary for the Board of Directors to fix a specific rate of tax to be levied for the tax year 2020, based on the District's tax rolls for 2020, which have been prepared by the Bastrop Central Appraisal District; Now, Therefore

BE IT ORDERED BY THE BOARD OF DIRECTORS OF WEST BASTROP VILLAGE MUNICIPAL UTILITY DISTRICT OF BASTROP COUNTY THAT:

Section 1: An ad valorem tax of \$1.00 on each \$100 of taxable property within the District is hereby levied for the tax year 2020 in order to provide funds for maintenance and operation purposes.

Section 2: All taxes collected pursuant to Section 1 above, after paying the costs of levying, assessing, and collecting same, shall be deposited into the District's Operating Fund and shall be used for the purposes for which such tax was authorized.

Section 3: The taxes levied hereby shall be delinquent if not paid by January 31, 2021.

Section 4: This Order shall be effective from and after its adoption.

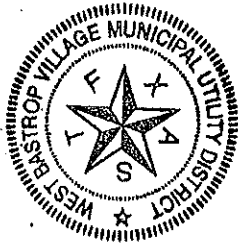
[EXECUTION PAGE FOLLOWS]

PASSED AND APPROVED on September 23, 2020.

/s/ Kalinda Howe  
President, Board of Directors

ATTEST:

/s/ Lynn Frank  
Secretary, Board of Directors



# 2020 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

WEST BASTROP VILLAGE MUNICIPAL UTILITY DISTRICT OF  
BASTROP COUNTY

281-482-0216

Water District Name

Phone

# 5 OAKTREE STREET, FRIENDSWOOD, TX., 77546

www.aswtax.com

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.

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 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 85 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.

1.	2019 average appraised value of residence homesteads <sup>1</sup>	\$ 0.00
2.	2019 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>2</sup>	\$ 0.00
3.	2019 average taxable value of residence homestead. Line 1 minus Line 2	\$ 0.00
4.	2019 adopted M&O tax rate.	\$ 1.00000 / \$100
5.	2019 M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 0.00
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08 <sup>3</sup>	\$ 0.00
7.	2020 average appraised value of residence homestead.	\$ 0.00
8.	2020 general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	\$ 0.00
9.	2020 average taxable value of residence homestead. Line 7 minus Line 8.	\$ 0.00
10.	Highest 2020 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. <sup>5</sup>	\$ 0.00
11.	2020 debt tax rate.	\$ 0.00000 / \$100
12.	2020 contract tax rate.	\$ 0.00000 / \$100
13.	2020 voter-approval tax rate. Add lines 10, 11, and 12.	\$ 0.00000 / \$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: Mandatory Tax Election 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.

14.	2019 Average Taxable Value of Residence Homestead. Enter the amount from Line 3.	\$ 0.00
15.	2019 Adopted Total Tax Rate.	\$ 1.00000 / 100
16.	2020 Total Tax on Average Residence Homestead. Multiply Line 14 by Line 15.	\$ 0.00
17.	2020 Highest Amount of Taxes per Average Residence Homestead. Multiply Line 16 by 1.08.	\$ 0.00
18.	2020 Tax Election Tax Rate. Divide Line 17 by Line 9 and multiply by \$100.	NA**

**SECTION 3: 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>6</sup>

David Patterson

Printed Name of Water District Representative



Water District Representative

9-24-2020  
Date

\*\*There were no residential homesteads on either January 1, 2019 or January 1 2020, therefore the tax that would have been imposed on a residential homestead is \$0.00. Due to this the tax election rate is not applicable for 2020 tax year.

6) Tax Water Code - 49.23601, 49.23602(d), and 49.23603