## Water District Notice of Public Hearing on Tax Rate

The Harris County Water Control and Improvement District No. 1 will hold a public hearing on a proposed tax rate for the tax year 2021 on October 12, 2021 at 6:00 PM at 125 San Jacinto, Highlands, Texas. 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:

Leon R. Mullins Harvey Little John W. Wright Bobby Birdsong Kenneth Boudreaux

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.

Total tax rate (per \$100 of value) Difference in rates per \$100 of value	Last Year \$0.340000/\$100 Adopted	\$0.000000	<b>This Year</b> \$0.340000/\$100 Proposed
Percentage increase/decrease in rates (+/-)		0.00%	
Average residence homestead appraised value	\$102,290		\$108,803
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$0		\$0
Average residence homestead taxable value	\$102,290		\$108,803
Tax on average residence homestead Annual increase/decrease in taxes if	\$347.79		\$369.93
proposed tax rate is adopted (+/-) and percentage of increase (+/-)		\$22.14 6.37%	

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 Board of Directors of Harris County Water Control and Improvement District No. 1 proposes to use the tax increase for the purpose of Water and Sewer Maintenance and Improvements.

## 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.