

WILLIAMSON COUNTY MUNICIPAL UTILITY DISTRICT NO. 30

TAXPAYER IMPACT STATEMENT  
PER TEXAS GOV'T CODE §551.043(c)(2)

Property tax bill for the median-valued homestead* for current fiscal year:	\$3,444
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year if the proposed budget (attached) is adopted:	\$3,489
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year if a balanced budget funded at the no-new-revenue tax rate as calculated under Chapter 26 of the Texas Tax Code*** is adopted:	\$3,519**

\*The Appraisal District does not report "median" homestead values. The calculations above are based on "average" homestead values, which are reported.

\*\*The No-New-Revenue Tax Rate, as calculated under Chapter 26 of the Texas Tax Code, may not be capable of funding a balanced budget for the District.

\*\*\*No-New-Revenue Tax Rate = rate expressed in dollars per \$100 of table value calculated according to the following formula:

$$\text{No-New-Revenue Tax Rate} = \frac{(\text{Last Year's Levy} - \text{Lost Property Levy})}{(\text{Current Total Value} - \text{New Property Value})}$$

**Last Year's Levy** = the total of the amount of taxes that would be generated by multiplying the total tax rate adopted in the preceding year by the total taxable value of property on the appraisal roll for the preceding year, including taxable value that was reduced in an appeal, all appraisal roll supplements and corrections as of the date of the calculation (other than corrections made under Texas Tax Code § 25.25(d) for errors that resulted in an incorrect appraised value that exceeds more than one-fourth of the correct appraised value for a residence or one-third the correct value in the case of all other property), portions of property involved in an appeal that are not in dispute, and the amount of taxes refunded by the taxing unit in the preceding year for tax years before that year.

**Lost Property Levy** = amount of taxes levied in the preceding year on property value that was taxable in the preceding year but is not taxable in the current year because the property is exempt in the current year under a provision of the Texas Tax Code other than 11.251 (Tangible Personal Property Exempt), 11.253 (Tangible Personal Property in Transit), and 11.35 (Temporary Exemption for Qualified Property Damaged by Disaster), the property has qualified for special appraisal under Chapter 23 of the Texas Tax Code in the current year, or the property is located in the territory that has ceased to be part of the taxing unit since the preceding year.

**Current Total Value** = total taxable value of property listed on the appraisal roll for the current year, including all supplements and corrections as of the date of the calculation, less the taxable value of property exempted for the current tax year for the first time under Texas Tax Code § 11.31 (Pollution Control Property) or 11.315 (Energy Storage System in Nonattainment Area).

**New Property Value** = means the following:

- Total taxable value of property added to the appraisal roll in the current year by annexation and improvements listed on the appraisal roll that were made after January 1<sup>st</sup> of the preceding tax year, including personal property located in new improvements that was brought into the unit after January 1<sup>st</sup> of the preceding tax year.
- Property value that is included in the current total value for the tax year succeeding a tax year in which any portion of the value of the property was excluded from the total value because of the application of a tax abatement agreement to all or a portion of the property, less the value of the property that was included in the total value for the preceding tax year.
- For purposes of an entity created under Section 52, Article III, or Section 59, Article XVI of the Constitution, property value that is included in the current total value for the tax year succeeding a tax year in which the following occurs: (a) the subdivision of land by plat; (b) installation of water, sewer, or drainage lines, or (c) the paving of undeveloped land.

**Williamson County M.U.D. No. 30**  
**Proposed Budget: FYE - 2026**

	FYE - 2026	FYE - 2025	
	Proposed Budget	Budgeted	Expected
<b>Revenues -</b>			
Property Taxes	\$ 244,242	\$ 306,964	\$ 306,233
Interest/Other	15,000	33,000	51,594
Other	-	-	-
<b>Total Revenues</b>	<b>259,242</b>	<b>339,964</b>	<b>357,827</b>
<b>Expenditures -</b>			
District Facilities:			
Pond Maintenance	81,500	44,000	36,534
Administrative:			
Director Fees & PR taxes	8,330	8,330	6,900
Reimbursements	1,400	1,400	830
Tax Assessor/Collector	3,200	3,200	2,228
Insurance	3,600	3,600	3,600
Public Notices	1,000	1,000	1,000
Miscellaneous	1,200	1,200	972
Professional:			
Legal	54,000	54,000	42,618
Bookkeeping	24,200	23,650	19,150
Engineering	10,750	10,750	6,947
Audit	14,000	13,000	13,250
Financial Advisor	1,750	1,750	1,266
<b>Total Expenditures</b>	<b>204,930</b>	<b>165,880</b>	<b>135,295</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>	<b>\$ 54,312</b>	<b>\$ 174,084</b>	<b>\$ 222,532</b>

**Budget Highlights:**

- Assessed Valuation = \$139,566,509
- Total Tax Rate = \$0.7355
- Total O&M Tax Rate = \$0.1750
- Total Debt Service Tax Rate = \$0.5605
- 7 Meetings