

Water District

Notice of Public Hearing on Tax Rate

The MUENSTER WATER DISTRICT will hold a public hearing on a proposed tax rate
 for the tax year 2026 on 09/14/2026, 08:00am at
CITY HALL, 400 N MAIN ST, MUENSTER, 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.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

FOR the proposal: MILTON KNAUF, BLAKE THOMAS, DREW STRABALA

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: CURTIS ELDRIDGE

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	This Year
Total tax rate (per \$100 of value)	<u>0.0515</u> /\$100 Adopted	<u>0.0515</u> /\$100 Proposed
Difference in rates per \$100 of value	\$ <u>0</u>	/\$100
Percentage increase/decrease in rates(+/-)	<u>0</u>	%
Average appraised residence homestead value	\$ <u>356,124</u>	\$ <u>362,529</u>
General homestead exemptions available (excluding 65 years of age or older or disabled person's exemptions)	\$ <u>5,707</u>	\$ <u>6,930</u>
Average residence homestead taxable value	\$ <u>322,906</u>	\$ <u>348,548</u>
Tax on average residence homestead	\$ <u>171.45</u>	\$ <u>179.50</u>
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-)	\$ <u>+8.05</u>	
and percentage of increase (+/-)	<u> </u> %	

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 MUENSTER WATER DISTRICT proposes to use the tax increase for the purpose of N/A.

If the district is a district described 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 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. An election is not required if the adopted tax rate is less than or equal to the voter-approval tax rate.

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.

2026 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

MUENSTER WATER

Water District Name

(940)759-2236

Phone (area code and number)

ATTN: ADAM DEWEBER PO BOX 208 MUENSTER TX 76252-0208

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.

Indicate type of water district:

☐ 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 tax rate for low tax rate and developing water districts is the current year's debt service and contract tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.08 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 65 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹

Source materials must contain data for all worksheets used.

Insert hyperlink:

Line	Worksheet	Amount/Rate
1.	Prior year average appraised value of residence homestead. ²	\$ 356,124
2.	Prior year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ³	\$ 5,707
3.	Prior year average taxable value of residence homestead. Line 1 minus Line 2.	\$ 350,417
4.	Prior year adopted M&O tax rate.	\$ 0.0515 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 180.46
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ⁴	\$ 194.89
7.	Current year average appraised value of residence homestead.	\$ 362,529
8.	Current year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁵	\$ 6,930
9.	Current year average taxable value of residence homestead. Line 7 minus Line 8.	\$ 355,599
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁶	\$ 0.0548 /\$100

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Water Code §49.236(a)(2)(D)

³ Tex. Water Code §49.236(a)(2)(D)

⁴ Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)

⁵ Tex. Water Code §49.236(a)(2)(E)

⁶ Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)

SECTION 1: Voter Approval Tax Rate (continued)

Line	Worksheet	Amount/Rate
11.	Current year debt tax rate.	\$ 0 /\$100
12.	Current year contract tax rate.	\$ 0 /\$100
13.	Current year voter-approval tax rate. Add lines 10, 11 and 12.	\$ 0.0548 /\$100

SECTION 2: Election Tax 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.⁷

Line	Worksheet	Amount/Rate
14.	Prior year average taxable value of residence homestead. Enter the amount from Line 3.	\$ 350,417
15.	Prior year adopted total tax rate.	\$ 0.0515 /\$100
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15, divide by \$100.	\$ 180.46
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$ 194.89
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.0548 /\$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax 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.

print
here ▶

SHELLI SWEETEN

Printed Name of Water District Representative

sign
here ▶

Shelli Sweeten

Water District Representative

08/05/2026

Date

⁷ Tex. Water Code §§49.23601, 49.23602(d), and 49.23603

2026 Appraisal Totals
TNMU

MUENSTER CITY

COOKE CAD
As of Roll # 0

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
	(Count) (1,097)	(Count) (0)	(Count) (1,097)
REAL PROPERTY & MFT HOMES			
Land HS Value	29,449,606	0	29,449,606
Land NHS Value	44,509,079	0	44,509,079
Land Ag Market Value	5,726,309	0	5,726,309
Land Timber Market Value	0	0	0
Total Land Value	79,684,994	0	79,684,994
Improvement HS Value	158,982,667	0	158,982,667
Improvement NHS Value	74,341,970	0	74,341,970
Total Improvement	233,324,637	0	233,324,637
Market Value	313,009,631	0	313,009,631
BUSINESS PERSONAL PROPERTY	(215)	(2)	(217)
Market Value	48,465,064	0	48,465,064
OIL & GAS / MINERALS	(3)	(0)	(3)
Market Value	9,470	0	9,470
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (1,315)	(Total Count) (2)	(Total Count) (1,317)
TOTAL MARKET	361,484,165	0	361,484,165
Ag Productivity	27,218	0	27,218
Ag Loss (-)	5,699,091	0	5,699,091
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	355,785,074	0	355,785,074
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	3,570,671	0	3,570,671
CB CAP Limitation Value (-)	1,717,301	0	1,717,301
NET APPRAISED VALUE	350,497,102	0	350,497,102
Total Exemption Amount	36,836,872	0	36,836,872
NET TAXABLE	313,660,230	0	313,660,230
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	313,660,230	0	313,660,230
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	313,660,230	0	313,660,230

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$1,345,916.05 = 313,660,230 * (0.429100 / 100)

2026 Appraisal Totals
TNMU

MUENSTER CITY
No-New-Revenue Tax Rate Assumption

COOKE CAD
As of Roll # 0

New Value

Total New Market Value: \$5,295,062

Total New Taxable Value: \$5,230,933

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX	Exempt	1	0
Absolute Exemption Value Loss:		1	0

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	97	4,967,262
BPPEX-TU	BPPEX-TU	1	69,302
LVE	Leased Vehicles (Special Exemption)	2	94,634
Partial Exemption Value Loss:		100	5,131,198
Total NEW Exemption Value			5,131,198

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			5,131,198

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
-------	-------------------	------------------	------

New Annexations/Deannexations

Count	Market Value	Taxable Value
-------	--------------	---------------

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	495	359,548	7,000	319,636	0	345,437	313,949
A & E	500	362,529	6,930	323,123	0	348,548	314,419

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
-------	--------------	--------------------	-------------------------------

City of Muenster Budget Report

2026 - 2027 Fiscal Year Working Budget

8/13/2026 9:21 AM

400 - Muenster Water District				2026 Current	2027 Working	% Change
Revenue Summary						
Investments				10,000.00	10,000.00	0.00%
Miscellaneous				2,000.00	35,000.00	1650.00%
Property Tax				161,495.00	161,304.00	-0.12%
Revenue Totals				173,495.00	206,304.00	18.91%
Expense Summary						
Capital				0.00	66,000.00	0.00%
Contractual				9,000.00	9,000.00	0.00%
Miscellaneous				46,000.00	13,000.00	-71.74%
Personnel				5,000.00	5,000.00	0.00%
Repair & Maintenance				12,000.00	12,000.00	0.00%
Supplies				99,495.00	99,304.00	-0.19%
Transfers				0.00	0.00	0.00%
Utilities				2,000.00	2,000.00	0.00%
Expense Totals				173,495.00	206,304.00	18.91%

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

400 - Muenster Water District		2026 Current	2027 Working	% Change	Notes
Investments					
400-4602 Interest Income		10,000.00	10,000.00	0.00%	
Investments Totals		10,000.00	10,000.00	0.00%	
Miscellaneous					
400-4106 Grass Hay Contract		2,000.00	2,000.00	0.00%	
400-4691 Grant Money		0.00	33,000.00	100.00% TPWL grant	
400-4900 Transfer In		0.00	0.00	0.00%	
Miscellaneous Totals		2,000.00	35,000.00	94.29%	
Property Tax					
400-4101 Tax Revenue - Current		158,495.00	158,304.00	-0.12% Tax Rate the same \$0.0515 at 98% collection	
400-4102 Tax Revenue - Delinq		2,000.00	2,000.00	0.00%	
400-4104 Tax Certificates		0.00	0.00	0.00%	
400-4105 Penalties & Interest		1,000.00	1,000.00	0.00%	
Property Tax Totals		161,495.00	161,304.00	-0.12%	
Revenue Totals		173,495.00	206,304.00	15.90%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

400 - Muenster Water District Administration	2026 Current	2027 Working	% Change	Notes
400-16-5330 Supplies, Printing,	90,000.00	90,000.00	0.00%	
400-16-5339 Miscellaneous Expe	40,000.00	7,000.00	-471.43%	33K has been moved to capital outlay for kayak grant
400-16-5341 Permits/Dues	1,000.00	1,000.00	0.00%	
400-16-5422 Audit	9,000.00	9,000.00	0.00%	
400-16-5440 Utilities	2,000.00	2,000.00	0.00%	
400-16-5476 Insurance - Risk	5,000.00	5,000.00	0.00%	
400-16-5534 Tax Collection Expe	5,000.00	5,000.00	0.00%	
400-16-5557 Capital Outlay	0.00	66,000.00	100.00%	Kayak ramp project
Administration Totals	152,000.00	185,000.00	17.84%	

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

400 - Muenster Water District Park Dept.	2026 Current	2027 Working	% Change	Notes
400-76-5103 Fencing	5,000.00	5,000.00	0.00%	
400-76-5339 Miscellaneous Expe	0.00	0.00	0.00%	
400-76-5445 Supplies & Mainten	9,495.00	9,304.00	-2.05%	
400-76-5543 Landscaping/Mowin	7,000.00	7,000.00	0.00%	
400-76-5760 Transfer Out	0.00	0.00	0.00%	
Park Dept. Totals	21,495.00	21,304.00	-0.90%	
Expense Totals	173,495.00	206,304.00	15.90%	