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MEMORANDUM

TO: Board of Directors -
Block House Municipal Utility District

FROM: Denise L. Motal
Legal Assistant

DATE: August 7, 2023

RE: Block House Municipal Utility District -
August 11, 2023 Special Meeting

Enclosed please find the agenda and support materials for the special meeting of the Board of Directors of Block House Municipal Utility District scheduled for Friday, August 11, 2023, at 5:30 p.m., at 2600 Block House Drive South, Leander, Texas.

Please let me know if you cannot attend the meeting so that I can confirm that a quorum will be present.

Please do not hesitate to contact me if you have any questions.

Lisa Torres (Crossroads Utility Services, LLC)
Andrew Hunt (Crossroads Utility Services, LLC)*
Taylor Kolmodin (Municipal Accounts & Consulting, L.P.)
Mark Burton (Municipal Accounts & Consulting, L.P.)*
David Gray (Gray Engineering, Inc.)*
Cheryl Allen (Public Finance Group LLC)*
Carol Polumbo (McCall, Parkhurst & Horton L.L.P.)*
Tripp Hamby (Priority Landscapes, LLC)*
Antonio Lovato (Williamson County Sheriff's Dept.)*
Jay Howard (Texas Disposal Systems, Inc.)*

Ja-Mar Prince (Texas Disposal Systems, Inc.)*
Cynthia Magallanez (Texas Disposal Systems, Inc.)*
Chris Swedlund (McCall Gibson Swedlund Barfoot PLLC)*
Brian Toldan (McCall Gibson Swedlund Barfoot PLLC)*
Jan Gibson (McCall Gibson Swedlund Barfoot PLLC)*
Ashlee Martin (McCall Gibson Swedlund Barfoot PLLC)*
Tom Davis (Lifeguard 4 Hire, L.L.C.)*
Sandy Martin (BHC Owners Association)*
Amanda Stanfield (Tidal Waves Swim Team)*

*AGENDA ONLY (via email)

BLOCK HOUSE MUNICIPAL UTILITY DISTRICT

August 11, 2023

TO: THE BOARD OF DIRECTORS OF BLOCK HOUSE MUNICIPAL UTILITY DISTRICT AND ALL OTHER INTERESTED PERSONS:

Notice is hereby given that the Board of Directors of Block House Municipal Utility District will hold a special meeting at **5:30 p.m.** on **Friday, August 11, 2023**, at 2600 Block House Drive South, Leander, Texas. The following matters may be considered and acted upon at the meeting:

PLEASE NOTE: Public comments will be accepted only during designated portions of the Board meeting. Citizens wishing to address the Board must complete the citizens’ communication form provided at the entrance to the meeting room, so they may be recognized to speak.

The meeting will be preceded by the U.S. Pledge of Allegiance and a moment of silence or prayer.

Board member announcements and agenda prioritization requests may be considered at the beginning of the meeting. The meeting will be recorded via video. The link to the video can be found at <https://www.youtube.com/@blockhousemud>.

Note: Matters on which Board action is anticipated are noted as “Decision”. Matters on which Board action is not anticipated are noted as “Informational”. Such notations are intended as a guide to facilitate the conduct of the meeting based on information available at the time that this agenda was finalized and are not binding. The Board reserves the right to take action on any of the following matters.

<u>AGENDA</u>	
GENERAL	
1.	Citizens’ communications;
BUDGET AND TAX ITEMS	
2.	2023/2024 budget and 2023 tax rate, including:
	(a) Work session on 2023/2024 budget;
	(b) Certification of 2023 Appraised Values;
	(c) Schedule for adopting 2023/2024 budget and 2023 tax rate;
DISCUSSION / ACTION ITEMS	
3.	Future Board meetings/agenda items.

The Board of Directors is authorized by the Texas Open Meetings Act, Chapter 551, Texas Government Code, to convene in closed or executive session for certain purposes, including receiving legal advice from the District’s attorney (Section 551.071); discussing real property matters (Section 551.072); discussing gifts and donations (Section 551.073); discussing personnel matters (Section 551.074); discussing security personnel or devices or security audits (Section 551.076); and discussing information technology

security practices (Section 551.089). If the Board of Directors determines to go into executive session to discuss any item on this agenda, the presiding officer will announce that an executive session will be held and will identify the item to be discussed and the provision of the Open Meetings Act that authorizes the closed or executive session.

(SEAL)



Attorney for the District

Block House Municipal Utility District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call Armbrust & Brown, PLLC at (512) 435-2300 for additional information. Hearing impaired or speech disabled persons equipped with telecommunications devices for the deaf may utilize the statewide Relay Texas program at (800) 735-2988.

Chief Appraiser:
Alvin Lankford

Williamson Central Appraisal District



Board of Directors
Chairman: Jon Lux
Vice-Chairman: Harry Gibbs
Secretary: Lora Weber
Board Member: Mason Moses
Board Member: Hope Hisle-Piper
Board Member: Larry Gaddes

CERTIFIED 2023 VALUES

I, Alvin Lankford, Chief Appraiser of the Williamson Central Appraisal District, hereby certify that the 2023 value for the following jurisdiction:

Approved Appraisal Roll		Block House MUD	Property Under Protest	
No. of Accounts	Market Value	M10	No. of Accounts	Market Value
2,188	\$798,203,334	Real Property	33	\$12,155,935
55	\$4,898,740	Personal Property	1	\$181
2,243	\$803,102,074	Total	34	\$12,156,116
Exemptions				
No. of Accounts	Exemption Amount		No. of Accounts	Exemption Amount
2	\$7,434,814	AgMkt		
		Mineral		
		Auto		
1,555	\$19,531,449	HS Homestead Local	10	\$148,597
1,555		HS HomesteadState	10	
350	\$10,200,000	O65 Local	2	\$60,000
350		O65 State	2	
34	\$930,000	DP Local		
34		DP State		
43	\$448,000	DV (disable vet)		
21	\$6,509,409	DV (disable vet 100%)		
3	\$918,660	DVXSS		
1	\$324,356	DVXMAS		
		CDV		
		FRSS		
0		PRO(prorated)		
2	\$54,139	SOL		
		PC		
		CHDO04		
		FP		
		MUV		
		AB		
		VEH		
22	\$13,807	HB366		
		WSA		
13	\$1,831,235	SPecAuto		
		HT		
1,395	\$73,143,825	HomeStead Cap Adjustment	5	\$258,993
	\$672,086,144	Net taxable (Before Freeze)		\$11,688,526
		Taxpayer's Estimate of Value (under review):		\$7,013,116

Printed on 7/18/2023 by Chief Appraiser

Chief Appraiser:
Alvin Lankford

Williamson Central Appraisal District



Board of Directors
 Chairman: Jon Lux
 Vice-Chairman: Harry Gibbs
 Secretary: Lora Weber
 Board Member: Hope Hisle-Piper
 Board Member: Mason Moses
 Board Member: Larry Gaddes

CERTIFICATION OF 2023 APPRAISED VALUES

I, Alvin Lankford, Chief Appraiser of the Williamson Central Appraisal District, hereby certify that the 2023 value for the following jurisdiction is:

Taxing Unit M106 - Williamson County Municipi

Taxable Value	2022 Total Taxable value	\$0
	2022 Tax Ceilings	\$0
	2023 Tax Ceiling	\$0
	Preliminary 2022 adjusted taxable value	\$0
	2022 Total Adopted Tax Rate	
2022 Taxable Value subject to an appeal under chapter 42 as of July 25th	2022 ARB Certified Value	0
	2022 ARB Disputed Value	\$0
	2022 Undisputed Value	\$0
2022 taxable value lost because property first qualified for an exemption on 2023	Absolute Exemption	\$0
	Partial Exemptions	\$0
	Value Loss	\$0
2022 Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.	2022 Market Value	\$0
	2023 Productivity or special appraisal value	\$0
	Value Loss	\$0
Total 2023 Taxable value on the 2023 certified appraisal roll today.	2023 Certified Values	\$90,489
Total 2022 Taxable value of properties in territory annexed after Jan.1, 2021.	2023 Taxable Value of Properties Under Protest	\$86,373
	Original 2022 ARB Values	\$176,862
2022 Taxable Values Lost Because Court Appeals of ARB Decisions reduced 2021 Appraised Value (As of 7/12/2023)	2022 Values Resulting from Final Court Decisions	\$0
	2022 Value Loss	\$0
	2023 Total Appraised value of new improvements	
	2023 Total taxable value of new improvements	

	No. Properties	A1 state code Value	Average	No. Properties	Homestead Value	Average
2022 Market Value						
2022 Taxable Value						
2023 Market Value						
2023 Taxable Value						

Assessment Roll Grand Totals Report

WCAD

Tax Year: 2023 As of: Certification

M10 - Block House MUD (ARB Approved Totals)

Number of Properties: 2243

Land Totals

Land - Homesite	(+)	\$172,655,550		
Land - Non Homesite	(+)	\$4,878,525		
Land - Ag Market	(+)	\$7,434,814		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$184,968,889	(+)	\$184,968,889

Improvement Totals

Improvements - Homesite	(+)	\$604,492,425		
Improvements - Non Homesite	(+)	\$8,742,020		
Total Improvements	(=)	\$613,234,445	(+)	\$613,234,445

Other Totals

Personal Property (55)		\$4,898,740	(+)	\$4,898,740
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$803,102,074
Total Market Value 100%			(=)	\$803,102,074
Total Homestead Cap Adjustment (1395)			(-)	\$73,143,825
Total Exempt Property (42)			(-)	\$9,686,372

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$7,434,814		
Ag Use (2)	(-)	\$10,136		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$7,424,678	(-)	\$7,424,678
Total Assessed			(=)	\$712,847,199

Exemptions

(HS Assd 496,547,277)

(HS) Homestead Local (1555)	(+)	\$19,531,449		
(HS) Homestead State (1555)	(+)	\$0		
(O65) Over 65 Local (350)	(+)	\$10,200,000		
(O65) Over 65 State (350)	(+)	\$0		
(DP) Disabled Persons Local (34)	(+)	\$930,000		
(DP) Disabled Persons State (34)	(+)	\$0		
(DV) Disabled Vet (43)	(+)	\$448,000		
(DVX) Disabled Vet 100% (21)	(+)	\$6,509,409		
(DVXSS) DV 100% Surviving Spouse (3)	(+)	\$918,660		
(DVXMAS) MAS 100% Surviving Spouse (1)	(+)	\$324,356		
(SOL) Solar (2)	(+)	\$54,139		
(AUTO) Lease Vehicles Ex (13)	(+)	\$1,831,235		
(HB366) House Bill 366 (22)	(+)	\$13,807		
Total Exemptions	(=)	\$40,761,055	(-)	\$40,761,055
Net Taxable (Before Freeze)			(=)	\$672,086,144

Assessment Roll Grand Totals Report

WCAD

Tax Year: 2023 As of: Certification

M10 - Block House MUD (Under ARB Review Totals)

Number of Properties: 34

Land Totals

Land - Homesite	(+)	\$2,673,000		
Land - Non Homesite	(+)	\$0		
Land - Ag Market	(+)	\$0		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$2,673,000	(+)	\$2,673,000

Improvement Totals

Improvements - Homesite	(+)	\$9,482,935		
Improvements - Non Homesite	(+)	\$0		
Total Improvements	(=)	\$9,482,935	(+)	\$9,482,935

Other Totals

Personal Property (1)		\$181	(+)	\$181
Minerals (0)		\$0	(+)	\$0
Autos (0)		\$0	(+)	\$0
Total Market Value			(=)	\$12,156,116
Total Market Value 100%			(=)	\$12,156,116
Total Homestead Cap Adjustment (5)				(-) \$258,993
Total Exempt Property (0)				(-) \$0

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$0		
Ag Use (0)	(-)	\$0		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$0	(-)	\$0
Total Assessed			(=)	\$11,897,123

Exemptions

(HS Assd 3,714,934)

(HS) Homestead Local (10)	(+)	\$148,597		
(HS) Homestead State (10)	(+)	\$0		
(O65) Over 65 Local (2)	(+)	\$60,000		
(O65) Over 65 State (2)	(+)	\$0		
Total Exemptions	(=)	\$208,597	(-)	\$208,597
Net Taxable (Before Freeze)			(=)	\$11,688,526

2023 Effective Tax Rate Worksheet

Taxing Units Other Than School Districts

Taxing Unit: M10 - Block House MUD

2022 Values of Supplement 286

Line	Activity	Amount/Rate
1.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 14). ¹	\$677,473,802
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$
4.	2022 total adopted tax rate.	0.659500
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB Values: \$ _____ B. 2022 values resulting from final court decisions: - \$ _____ C. 2022 value loss. Subtract B from A. ³	\$
6.	2022 taxable value subject to an appeal under Chapter 42 as of July 25. A. 2022 ARB certified value: \$ _____ B. 2022 disputed value: - \$ _____ C. 2022 undisputed value. Subtract B from A.	\$
7.	2022 Chapter 42 related adjusted values. Add Line 5 and 6.	\$
8.	2022 taxable value, adjusted for court-ordered reductions. Add Line 3 and 7	\$
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁴	\$0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(15)

Line	Activity	Amount/Rate
10.	<p>2022 taxable value lost because property first qualified for an exemption in 2023. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport or goods-in-transit exemptions.</p> <p>A. Absolute exemptions. Use 2022 market value <u>\$0</u></p> <p>B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: <u>+ \$1,480,346</u></p> <p>C. Value loss. Add A and B.⁵</p>	\$1,480,346
11.	<p>2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.</p> <p>A. 2022 market value: <u>\$0</u></p> <p>B. 2023 productivity or special appraised value: <u>- \$0</u></p> <p>C. Value loss. Subtract B from A.⁶</p>	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$
13.	2022 adjusted taxable value. Subtract Line 12 from Line 8	\$
14.	Adjusted 2022 taxes. Multiply Line 4 by Line 13 and divide by \$100.	\$
15.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code 25.25(b) and (c) corrections and Tax Code 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. ⁷	\$
16.	Taxes in tax increment financing (TIF) for tax year 2022. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. ⁸	\$
17.	Adjusted 2022 taxes with refunds and TIF adjustment. Add Lines 14 and 15, subtract line 16. ⁹	\$

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(13)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

Line	Activity	Amount/Rate
18.	<p>Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹⁰</p> <p>A. Certified values: <u>\$672,086,144</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: <u>+ \$</u></p> <p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property: <u>- \$0</u></p> <p>D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below.¹¹ <u>- \$</u></p> <p>E. Total 2023 value. Add A and B, then subtract C and D. <u>\$</u></p>	
19.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value.¹³ <u>\$</u></p> <p>B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value,</p>	

¹⁰ Tex. Tax Code § 26.012(15)

¹¹ Tex. Tax Code § 26.03(c)

¹² Tex. Tax Code § 26.01(c)

¹³ Tex. Tax Code §§ 26.04 and 26.041

Line	Activity	Amount/Rate
	appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value. ¹⁴ + \$ _____ C. Total value under protest or not certified. Add A and B.	\$
20.	2023 tax ceilings. Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
21.	2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20.	\$
22.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁶	\$0
23.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁷	\$341,748
24.	Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	\$
25.	2023 adjusted taxable value. Subtract Line 24 from Line 21.	\$
26.	2023 effective tax rate. Divide Line 17 by Line 25 and multiply by \$100. ¹⁸	\$
27.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2023 county effective tax rate. ¹⁹	\$

A county, city or hospital district that adopted the additional sales tax in November 2022 or in May 2023 must adjust its effective tax rate. The *Additional Sales Tax Rate Worksheet* sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

¹⁴ Tex. Tax Code §§ 26.04 and 26.041

¹⁵ Tex. Tax Code § 26.012(6)

¹⁶ Tex. Tax Code § 26.012(17)

¹⁷ Tex. Tax Code § 26.012(17)

¹⁸ Tex. Tax Code § 26.04(c)

¹⁹ Tex. Tax Code § 26.04(d)

Effective Tax Rate Report

Tax Year: 2023

Taxing Unit: M10 - Block House MUD

NEW EXEMPTIONS:

	COUNT	2022 ABSOLUTE EX VALUES	2023 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	0	\$0	
NEW HS EXEMPTIONS	56		\$791,346
NEW PRO EXEMPTIONS	0		\$0
NEW OA EXEMPTIONS	22		\$660,000
NEW DP EXEMPTIONS	0		\$0
NEW DV1 EXEMPTIONS	1		\$5,000
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	0		\$0
NEW DV4 EXEMPTIONS	2		\$24,000
NEW DVX EXEMPTIONS	0		\$0
NEW HB366 EXEMPTIONS	1		\$0
NEW PC EXEMPTIONS	0		\$0
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$0
PARTIAL EX TOTAL	(+)	\$1,480,346
2022 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2023	(=)	\$1,480,346

NEW ANNEXED PROPERTY:

	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	0	\$0	\$0
IMPROVEMENT SEGMENTS	0	\$0	
LAND SEGMENTS	0	\$0	
MINERAL	0	\$0	
OTHER	0	\$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	\$0
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NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	0
2022 MARKET	\$0
2023 USE	(-) \$0
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$0 (\$0 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	1	\$405,242	\$324,240
RESIDENTIAL	1	\$405,242	\$324,240
COMMERCIAL	0	\$0	\$0

OTHER	0	\$0	\$0
NEW ADDITIONS	3	\$1,219,076	\$17,508
RESIDENTIAL	3	\$1,219,076	\$17,508
COMMERCIAL	0	\$0	\$0
OTHER	0	\$0	\$0
PERCENT COMPLETION CHANGED	0	\$0	\$0
TOTAL NEW PERSONAL VALUE	0	\$0	\$0
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$1,624,318	\$341,748

2022 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$677,473,802
2022 OA DP FROZEN TAXABLE	\$0
2022 TAX RATE	0.6595
2022 OA DP TAX CEILING	\$0
2023 CERTIFIED TAXABLE	\$672,086,144
2023 TAXABLE UNDER PROTEST	\$11,688,526
2023 OA FROZEN TAXABLE	\$0
2023 DP FROZEN TAXABLE	\$0
2023 TRANSFERRED OA FROZEN TAXABLE	\$0
2023 TRANSFERRED DP FROZEN TAXABLE	\$0
2023 OA FROZEN TAXABLE UNDER PROTEST	\$0
2023 DP FROZEN TAXABLE UNDER PROTEST	\$0
2023 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2023 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2023 APPRAISED VALUE	\$724,744,322
2023 OA DP TAX CEILING	\$0

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

2022 total taxable value.	1.	\$677,473,802
2022 tax ceilings.	2.	\$0
2022 total adopted tax rate.	4.	0.659500
a. 2022 M&O tax rate.		a. 0.338300
b. 2022 I&S tax rate.		+b. 0.321200
2022 taxable value of property in territory deannexed after Jan. 1, 2022.	7.	\$0
2022 taxable value lost because property first qualified for an exemption in 2023.	8.	\$1,480,346
a. Absolute exemptions.		a. \$0
b. Partial exemptions.		+b. \$1,480,346
2022 taxable value lost because property first qualified for agricultural appraisal (1 - d or 1 - d - 1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in 2023.	9.	\$0
a. 2022 market value.		a. \$0
b. 2023 productivity or special appraisal value.		-b. \$0
2023 certified taxable.		\$672,086,144
2023 tax ceilings.	18.	\$0
Total 2023 taxable value of properties in territory annexed after Jan.1, 2022.	20.	\$0
Total 2023 taxable value of new improvements and new personal property	21.	\$341,748

* 2022 Values as of Supplement 13.

Top Taxpayers Report

WCAD

TaxYear: 2023 Taxing Units: M10

Appraisal

Top Taxpayer Calculations Performed as of 07/18/2023

Block House MUD: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	PAVER FAMILY ENTERPRISES LP	\$3,010,175	\$3,010,175
2	PEDERNALES ELECTRIC COOPERATIVE INC	\$2,535,488	\$2,535,488
3	SMK HOLDINGS SERIES LLC	\$1,330,714	\$1,330,714
4	STAALenburg, RUBEN	\$1,033,382	\$1,033,382
5	NICOLLET GROUP LLC	\$762,975	\$762,975
6	GARAY, MARK & MELISSA B ROGERS	\$732,383	\$732,383
7	FAN, DONGLEI & FRANK QING ZHU	\$731,918	\$731,918
8	ZHANG, BINGLONG (TOD) & BARBARA BAOQUIN (TOD)	\$711,985	\$711,985
9	MATERAZZI, MICHAEL	\$710,760	\$710,760
10	ALIMARDANI, REZA	\$709,141	\$709,141

Block House MUD: Commercial - Real & Personal (F1 & L1)

	Taxpayer Name	Total Assessed
1	PAVER FAMILY ENTERPRISES LP	\$3,010,175
2	HONDA LEASE TRUST	\$318,599
3	ACCURATE INSPECTIONS & MONITORING	\$308,542
4	STEPPING STONE	\$113,237
5	FIRST IMPACT CORP	\$82,332
6	VW CREDIT INC	\$76,271
7	AUTOMOTIVE RENTALS INC	\$68,846
8	ALLY FINANCIAL	\$46,929
9	STATE FARM MUTUAL AUTO INS CO	\$36,031
10	GEMA TRUCKING CO	\$18,974

Block House MUD: Commercial - Real (F1)

	Taxpayer Name	Total Assessed
1	PAVER FAMILY ENTERPRISES LP	\$3,010,175

Block House MUD: Commercial - Business Personal (L1)

	Taxpayer Name	Total Assessed
1	HONDA LEASE TRUST	\$318,599
2	ACCURATE INSPECTIONS & MONITORING	\$308,542
3	STEPPING STONE	\$113,237
4	FIRST IMPACT CORP	\$82,332
5	VW CREDIT INC	\$76,271
6	AUTOMOTIVE RENTALS INC	\$68,846
7	ALLY FINANCIAL	\$46,929
8	STATE FARM MUTUAL AUTO INS CO	\$36,031
9	GEMA TRUCKING CO	\$18,974
10	UNION LEASING INC	\$16,946

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Location: Appraisal Tax Year: 2023

Taxing Units: M10(ARB Approved)

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PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE ACCOUNTS	APPRAISED VALUE
BREAKDOWN OF APPRAISED VALUE			
A: REAL, RESIDENTIAL, SINGLE-FAMILY	2169	2136	\$921,088,960
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	5	5	\$377,650
D: REAL, ACREAGE (LAND ONLY)	31.48 (ACRES)	31.48 (ACRES)	\$4,953,353
E: REAL, FARM AND RANCH IMPROVEMENT	1	1	\$1,060
F: REAL, COMMERCIAL AND INDUSTRIAL	1	1	\$2,511,586
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	3	3	\$2,301,072
L: TANGIBLE PERSONAL, BUSINESS	21	18	\$816,549
M: TANGIBLE PERSONAL, OTHER	0	0	\$0
N: INTANGIBLE PERSONAL	0	0	\$0
O: REAL, INVENTORY	0	0	\$0
X: EXEMPT	39	35	\$2,128,085
S: SPECIAL INVENTORY	0	0	\$0
ERROR:	0	0	\$0
TOTAL APPRAISED VALUE			\$934,178,315
TOTAL EXEMPT PROPERTY	42	42	\$8,901,488
TOTAL MARKET VALUE ON ROLL TOTALS PAGE			\$793,415,702
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS			\$9,686,372
			\$803,102,074
			\$114,829,804

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Location: Appraisal Tax Year: 2023

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CATEGORY A: REAL; RESIDENTIAL, SINGLE-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
A1	2169	2136	A1 - Residential Single Family	\$921,088,960	\$777,228,975
	-----	-----		-----	-----
	2169	2136		\$921,088,960	\$777,228,975

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CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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Taxing Units: M10(ARB Approved)

CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

SPTB CODE	Type	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
C1	L	5	5	Vacant Land	\$377,650	\$368,550
-----					\$377,650	\$368,550

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CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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Taxing Units: M10(ARB Approved)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D-1

SPTB CODE	TYPE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR ACRES	ACRES	PRIOR MARKET VALUE	MARKET VALUE	PRIOR PROD. VALUE	PROD. VALUE
D3	WDC3	2	2	Wildlife Mgmt. Dry Crop III	31.48	31.48	\$4,953,353	\$7,434,814	\$6,673	\$10,136
					31.48	31.48	\$4,953,353	\$7,434,814	\$6,673	\$10,136

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CATEGORY D: OTHER LAND IN CATEGORY D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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Taxing Units: M10(ARB Approved)

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
E4	1	1	E4 - Vacant Acreage (unless platted)	\$1,060	\$1,060
	-----	-----		-----	-----
	1	1		\$1,060	\$1,060

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CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
F1	1	1	F1 - Real, Commercial	\$2,511,586	\$3,010,175
		-----		-----	-----
	1	1		\$2,511,586	\$3,010,175

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CATEGORY G: REAL, GAS, AND OTHER MINERALS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY H: TANGIBLE PERSONAL, VEHICLES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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Taxing Units: M10(ARB Approved)

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
J3	2	2	J3 - Electric Companies	\$2,166,750	\$2,535,488
J4	1	1	J4 - Telephone Companies Real & PP	\$134,322	\$123,870
-----				\$2,301,072	-----
3					\$2,659,358

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Taxing Units: M10(ARB Approved)

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
L1	21	18	L1 - Business Commercial	\$816,549	\$1,141,756
	-----	-----		-----	-----
	21	18		\$816,549	\$1,141,756

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CATEGORY M: TANGIBLE PERSONAL, OTHER

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY N: INTANGIBLE PERSONAL

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY O: REAL, INVENTORY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY S: SPECIAL INVENTORY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE ACCOUNTS	APPRAISED VALUE
BREAKDOWN OF EXEMPT VALUE			
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	0	\$0
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	0	\$0
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	\$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	\$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	\$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	\$0
L: TANGIBLE PERSONAL, BUSINESS	0	0	\$0
M: TANGIBLE PERSONAL, OTHER	0	0	\$0
N: INTANGIBLE PERSONAL	0	0	\$0
O: REAL, INVENTORY	0	0	\$0
X: EXEMPT	42	\$8,901,488	\$9,686,372
S: SPECIAL INVENTORY	0	\$0	\$0
ERROR:	0	\$0	\$0
TOTAL APPRAISED VALUE	42	\$8,901,488	\$9,686,372
TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE			\$9,686,372

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Taxing Units: M10(ARB Approved)

CATEGORY X: EXEMPT

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
XV	42	42	XV - Other Exemptions	\$8,901,488	\$9,686,372
				-----	-----
				\$8,901,488	\$9,686,372

Comptrollers Audit Report

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PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE ACCOUNTS	APPRAISED VALUE
BREAKDOWN OF APPRAISED VALUE			
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	33	\$12,155,935
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	0	\$0
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	\$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	\$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	\$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	\$0
L: TANGIBLE PERSONAL, BUSINESS	0	1	\$181
M: TANGIBLE PERSONAL, OTHER	0	0	\$0
N: INTANGIBLE PERSONAL	0	0	\$0
O: REAL, INVENTORY	0	0	\$0
X: EXEMPT	0	0	\$0
S: SPECIAL INVENTORY	0	0	\$0
ERROR:	0	0	\$0
TOTAL APPRAISED VALUE			\$12,156,116
TOTAL EXEMPT PROPERTY	0	0	\$0
TOTAL MARKET VALUE ON ROLL TOTALS PAGE			\$12,156,116
ADJUSTMENT FOR EXCEPTIONS, INCLUDING SPLIT JURISDICTIONS AND PARTIAL HS			\$13,784,795

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Taxing Units: M10(ARB Under Review)

CATEGORY A: REAL; RESIDENTIAL, SINGLE-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
A1	0	33	A1 - Residential Single Family	\$0	\$12,155,935
	-----	-----		-----	-----
	0	33		\$0	\$12,155,935

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Taxing Units: M10(ARB Under Review)

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CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D-1

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY D: OTHER LAND IN CATEGORY D

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY G: REAL, GAS, AND OTHER MINERALS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY H: TANGIBLE PERSONAL, VEHICLES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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Taxing Units: M10(ARB Under Review)

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
L1	0	1	L1 - Business Commercial	\$0	\$181
	-----	-----		-----	-----
	0	1		\$0	\$181

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CATEGORY M: TANGIBLE PERSONAL, OTHER

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY N: INTANGIBLE PERSONAL

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY O: REAL, INVENTORY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY S: SPECIAL INVENTORY

PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
----- 0	----- 0		----- \$0	----- \$0

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CATEGORY X: EXEMPT

DESCRIPTION

NUMBER

PRIOR NUMBER

MARKET VALUE

PRIOR MARKET VALUE

-----	0	-----	0	-----	\$0
-------	---	-------	---	-------	-----

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PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE ACCOUNTS	APPROXIMATED VALUE
BREAKDOWN OF EXEMPT VALUE			
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	0	\$0
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	0	\$0
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	\$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	\$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	\$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	\$0
L: TANGIBLE PERSONAL, BUSINESS	0	0	\$0
M: TANGIBLE PERSONAL, OTHER	0	0	\$0
N: INTANGIBLE PERSONAL	0	0	\$0
O: REAL, INVENTORY	0	0	\$0
X: EXEMPT	0	0	\$0
S: SPECIAL INVENTORY	0	0	\$0
ERROR:	0	0	\$0
TOTAL APPRAISED VALUE	0	0	\$0
TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE			\$0

Comptrollers Audit Exceptions Report

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Wrong Owner in Assessment Calculations

Property ID	Assessment Calculation Property Owner	Current Property Owner
R-16-3507-000D-0021	O0684681	O0728519
R-16-3658-000G-0020	O0445451	O0545515
R-17-W309-912G-0006-0002	O0373383	O0728515
R-17-W339-650B-0007-0008	O0414578	O0728514

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Wrong Owner in Assessment Calculations

Property ID	Assessment Calculation Property Owner	Current Property Owner
R-16-3507-000D-0021	O0684681	O0728519
R-16-3658-000G-0020	O0445451	O0545515
R-17-W309-912G-0006-0002	O0373383	O0728515
R-17-W339-650B-0007-0008	O0414578	O0728514

DEVELOPED DISTRICTS

MEMORANDUM

To: Board of Directors – Block House Municipal Utility District
From: Armbrust & Brown, PLLC
Re: Schedule for Establishing District Tax Rate for 2023
Date: August 11, 2023

Before the Board adopts a 2023 tax rate, it is required to give notice of “*each meeting at which the adoption of the tax rate will be considered.*” The notice must be published at least once in a newspaper of general circulation in the District *at least seven days* before the date of the hearing or the notice may be mailed to each owner of taxable property within the District, at the address for notice shown on the most recently certified tax roll of the District, *at least ten days* before the date of the hearing.

The District’s 2023-2024 budget must be adopted before the 2023 tax rate is set. A timetable for adopting the District’s tax rate, which will require **three** special meetings and only one publication, follows:

- July 25** Williamson County Chief Appraiser to certify tax rolls.
- August 11** **Special Meeting.** Budget work session.
- August 15** **Special Meeting.** Discuss any proposal to set tax rate, take a record vote on proposed tax rate, and announce the date, time, and place of the **September 6 or September 13, 2023 special meeting** at which the Board will hold a public hearing, vote on, and adopt the 2023 tax rate.
- August 23** **Regular Meeting.**
- August 30** **Special Meeting.** Final budget meeting.
- August 30 or September 6** Deadline for publication of the Water District Notice of Public Hearing on Tax Rate (**the District will publish its Notice of Hearing in the Hill Country News on August 24 or August 31, 2023**).
- September 6 or September 13** **Special Meeting.** Adopt the District’s 2023-2024 budget. Hold a public hearing on the District’s tax rate, take a record vote on the District’s tax rate, adopt an Order Levying Taxes, and authorize filing of the Order Levying Taxes with Williamson County Tax Assessor-Collector.
- September 15** Deadline to submit tax rates to Williamson County Tax Assessor-Collector. Williamson County has advised that this is a **firm** deadline and will not allow any extensions.

****NOTE:** If the District adopts a combined tax rate that would cause the overall tax bill for the average home in the District (excluding homestead exemptions only available to persons that are disabled or 65 years or older) (the “Average Home”) to increase by more than 3.5% (plus any “unused increment rate”) from the prior year, an election to approve the adopted combined tax rate must be held unless the adopted operations and maintenance (“O&M”) rate is already equal to or less than the rate that would cause the O&M portion of the overall tax bill on the Average Home to increase by 3.5% (plus any “unused increment rate”) from the prior year (the “Voter-Approval O&M Rate”). If an election is required and the adopted combined tax rate is not approved, the adopted debt service and contract tax rates will remain the same but the O&M rate will be revised to the Voter-Approval O&M Rate. The “unused increment rate” is the amount, if any, that the adopted O&M rate for the prior three years was less than the Voter-Approval O&M Rates (without adding any unused increment rates for those years), which basically allows Districts that did not take advantage of the full 3.5% increase allowance in any one year to carry forward the unused increase allowance and utilize it up to three years later.