

ARMBRUST & BROWN, PLLC

ATTORNEYS AND COUNSELORS

100 CONGRESS AVENUE, SUITE 1300
AUSTIN, TEXAS 78701-2744
512-435-2300

FACSIMILE 512-435-2360

DENISE L. MOTAL
(512) 435-2345
dmotal@abaustin.com

MEMORANDUM

TO: Board of Directors -
Block House Municipal Utility District

FROM: Denise L. Motal
Legal Assistant

DATE: August 5, 2021

RE: Block House Municipal Utility District -
August 11, 2021 Special Meeting

Enclosed please find the agenda and support materials for the **telephone conference special meeting** of the Board of Directors of Block House Municipal Utility District scheduled for **Wednesday, August 11, 2021, at 6:30 p.m.** **The dial-in information for the meeting is included on the meeting agenda.** Members of the Board of Directors may participate in the telephone conference at 2600 Block House Drive South, Leander, Texas. Members of the public are entitled to participate in and to address the Board of Directors during the meeting via telephone or at 2600 Block House Drive South, Leander, Texas, where standard health protocols published by Governor Greg Abbott relating to COVID-19, including social distancing, will be observed.

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

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

Jacquelyn Smith (Crossroads Utility Services, LLC)
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 Pumbo (McCall, Parkhurst & Horton L.L.P.)*
Tripp Hamby (Priority Landscapes, LLC)*
Charles Kelley (Williamson County Sheriff's Dept.)*

Jay Howard (Texas Disposal Systems, Inc.)*
Ja-Mar Prince (Texas Disposal Systems, Inc.)*
Barbara Graves (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)*
David Johnson (Tidal Waves Swim Team)*

*AGENDA ONLY (via email)

{W1076757.1}

BLOCK HOUSE MUNICIPAL UTILITY DISTRICT

August 11, 2021

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 **6:30 p.m. on Wednesday, August 11, 2021.**

THIS MEETING WILL BE HELD VIA TELEPHONE CONFERENCE CALL PURSUANT TO SECTION 551.125, TEXAS GOVERNMENT CODE, AS MODIFIED TEMPORARILY BY GOVERNOR GREG ABBOTT, AND THE RELATED GUIDANCE FROM THE OFFICE OF THE TEXAS ATTORNEY GENERAL, IN CONNECTION WITH THE GOVERNOR'S COVID-19 DISASTER PROCLAMATION. MEMBERS OF THE BOARD OF DIRECTORS MAY PARTICIPATE IN THE TELEPHONE CONFERENCE AT 2600 BLOCK HOUSE DRIVE SOUTH, LEANDER, TEXAS.

MEMBERS OF THE PUBLIC ARE ENTITLED TO PARTICIPATE IN AND TO ADDRESS THE BOARD OF DIRECTORS DURING THE MEETING VIA TELEPHONE OR AT 2600 BLOCK HOUSE DRIVE SOUTH, LEANDER, TEXAS, WHERE STANDARD HEALTH PROTOCOLS PUBLISHED BY GOVERNOR GREG ABBOTT RELATING TO COVID-19, INCLUDING SOCIAL DISTANCING, WILL BE OBSERVED. THE TOLL-FREE DIAL IN NUMBER FOR THE MEETING IS 1-888-510-5505, AND THE PARTICIPANT CODE IS 199914. PLEASE FOLLOW THE INSTRUCTIONS PROVIDED BY THE SYSTEM TO ACCESS THE MEETING.

AN ELECTRONIC AGENDA PACKET FOR THE MEETING IS AVAILABLE AT THE FOLLOWING LINK:

<https://abaustin.sharefile.com/share/view/sd538f44a2d14aa28/fo095c57-73f7-4955-ba1c-c1ea257bde61>

THIS MEETING WILL BE RECORDED AND, FOLLOWING THE MEETING, THE RECORDING WILL BE MADE AVAILABLE AT THE SAME LINK SPECIFIED ABOVE.

ANYONE SPEAKING DURING THE MEETING SHOULD IDENTIFY THEMSELVES CLEARLY PRIOR TO SPEAKING.

The following matters may be considered and acted upon at the meeting:

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>	<u>ANTICIPATED ACTION</u>
GENERAL	
1. Citizens' communications;	Informational

DISCUSSION / ACTION ITEMS		
2.	Back to School Festival;	Informational
3.	2021/2022 budget and 2021 tax rate, including;	Informational
	(a) Work session on 2021/2022 budget;	Informational
	(b) Certification of 2021 Appraised Values;	Informational
	(c) Schedule for adopting 2021/2022 budget and 2021 tax rate;	Informational
4.	Review of Meeting Notes;	Informational
5.	Future Board meetings/agenda items.	Informational

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 (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)



Eric Brown O'Hairfield

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.

BOARD OF DIRECTORS
CHARLES CHADWELL, CHAIRMAN
HARRY GIBBS, VICE-CHAIRMAN
DONALD L. HISLE, SECRETARY
JON LUX
LORA H. WEBER
LARRY GADDES



CHIEF APPRAISER
ALVIN LANKFORD
625 F.M. 1460
Georgetown, Texas 78626
Georgetown/Austin (512) 930-3787
www.wcad.org

NOTICE

The Comptroller is in the process of making changes to the Effective Tax Rate Worksheet to reflect new legislation. The new forms are due to be completed and distributed within the next week. Our office will work diligently to make the necessary changes to the reports we provide your office as soon as we receive them. WCAD has included a summary of the Effective Tax Rate values on page 2 of this report however, this report may not contain everything required in the new form.

Certification documents will be updated once these changes have been made in our system.

Chief Appraiser:

Alvin Lankford

Williamson Central Appraisal District



Board of Directors

Chairman: Charles Chadwell

Vice-Chairman: Harry Gibbs

Secretary: Donald L. Hisle

Board Member: Lora Weber

Board Member: Jon Lux

Board Member: Larry Gaddes

CERTIFIED 2021 VALUES

I, Alvin Lankford, Chief Appraiser of the Williamson Central Appraisal District, hereby certify that the 2021 value for the following jurisdiction is:

Approved Appraisal Roll		Block House MUD	Property Under Protest	
No. of Accounts	Market Value	M10	No. of Accounts	Market Value
2,172	\$603,649,036	Real Property	49	\$13,218,911
54	\$3,913,272	Personal Property	1	\$46,151
2,226	\$607,562,308	Total	50	\$13,265,062
Exemptions				
No. of Accounts	Exemption Amount		No. of Accounts	Exemption Amount
2	\$4,311,228	AgMkt		
		Mineral		
		Auto		
1,529	\$7,972,425	HS Homestead Local	18	\$93,512
1,529		HS HomesteadState	18	
317	\$4,605,000	O65 Local	2	\$30,000
317		O65 State	2	
26	\$330,000	DP Local		
		DP State		
71	\$498,000	DV (disable vet)	1	\$12,000
19	\$6,192,122	DV (disable vet 100%)		
4	\$1,001,403	DVXSS		
1	\$268,063	DVXMAS		
		CDV		
		FRSS		
0		PRO(prorated)		
		SOL		
		PC		
		CHDO04		
		FP		
		MUV		
		AB		
		VEH		
11	\$2,406	HB366		
		WSA		
15	\$1,916,505	SPEcAuto		
		HT		
1,425	\$33,038,129	HomeStead Cap Adjustment	16	\$385,881
	\$540,078,643	Net taxable (Before Freeze)		\$12,743,669
		Taxpayer's Estimate of Value (under review):		\$12,106,486

Chief Appraiser:
Alvin Lankford

Williamson Central Appraisal District



Board of Directors
Chairman: Charles Chadwell
Vice-Chairman: Harry Gibbs
Secretary: Donald L. Hisle
Board Member: Lora Weber
Board Member: Jon Lux
Board Member: Larry Gaddes

CERTIFICATION OF 2021 APPRAISED VALUES

I, Alvin Lankford, Chief Appraiser of the Williamson Central Appraisal District, hereby certify that the 2021 value for the following jurisdiction is:

Taxing Unit M10 - Block House MUD

Taxable Value	2020 Total Taxable value	\$489,519,981
	2020 Tax Ceilings	\$0
	2021 Tax Ceiling	\$0
	Preliminary 2020 adjusted taxable value	\$489,519,981
	2020 Total Adopted Tax Rate	0.760000
2020 Taxable Value subject to an appeal under chapter 42 as of July 25th	2020 ARB Certified Value	
	2020 ARB Disputed Value	
	2020 Undisputed Value	
2020 taxable value lost because property first qualified for an exemption on 2021	Absolute Exemption	\$0
	Partial Exemptions	\$947,733
	Value Loss	\$947,733
2020 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 2021.	2020 Market Value	\$0
	2021 Productivity or special appraisal value	\$0
	Value Loss	\$0
Total 2021 Taxable value on the 2021 certified appraisal roll today.	2021 Certified Values	\$546,445,085
	2021 Taxable Value of Properties Under Protest	\$3,792,661
Total 2021 Taxable value of properties in territory annexed after Jan.1, 2020.		\$0
2020 Taxable Values Lost Because Court Appeals of ARB Decisions reduced 2019 Appraised Value (As of 7/12/2021)	Original 2020 ARB Values	
	2020 Values Resulting from Final Court Decisions	
	2020 Value Loss	
	2021 Total Appraised value of new improvements	\$2,573,593
	2021 Total taxable value of new improvements	\$315,438

	No. Properties	A1 state code Value	Average	No. Properties	Homestead Value	Average
2020 Market Value	2167	\$503,846,753.00	\$232,508.88	1571	\$367,297,929.00	\$233,798.81
2020 Taxable Value	2167	\$485,319,874.00	\$223,959.33	1571	\$348,953,533.00	\$222,121.92
2021 Market Value	2168	\$601,179,653.00	\$277,296.89	1549	\$433,842,696.00	\$280,079.21
2021 Taxable Value	2168	\$548,036,343.00	\$252,784.29	1549	\$380,723,386.00	\$245,786.56

Top Taxpayers Report

WCAD

TaxYear: 2021 Taxing Units: M10

Appraisal

Top Taxpayer Calculations Performed as of 07/18/2021

Block House MUD: Total Taxable Value

	Taxpayer Name	Total Market	Total Assessed
1	PAVER FAMILY ENTERPRISES LP	\$2,275,000	\$2,275,000
2	PEDERNALES ELECTRIC COOPERATIVE INC	\$1,274,100	\$1,274,100
3	SMK HOLDINGS SERIES LLC	\$1,026,124	\$1,026,124
4	ARPAD, SHELDON & DIANA	\$829,453	\$829,453
5	MCGETRICK, JACQUELINE	\$797,552	\$797,552
6	STAALENBURG, RUBEN	\$782,486	\$782,486
7	NICOLLET GROUP LLC	\$563,412	\$563,412
8	OPENDOOR PROPERTY TRUST I	\$601,508	\$560,448
9	COHEN, ALBERT & DEBRA	\$558,086	\$558,086
10	FAN, DONGLEI & FRANK QING ZHU	\$551,411	\$551,411

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

	Taxpayer Name	Total Assessed
1	PAVER FAMILY ENTERPRISES LP	\$2,275,000
2	HONDA LEASE TRUST	\$411,366
3	STEPPING STONE	\$139,162
4	ACCURATE INSPECTIONS & MONITORING	\$125,548
5	LEASE PLAN USA INC	\$83,747
6	FIRST IMPACT CORP	\$82,332
7	ALLY BANK	\$51,284
8	GELCO FLEET TRUST	\$46,151
9	EMKAY INC	\$41,970
10	AUTOMOTIVE RENTALS INC	\$19,955

Block House MUD: Commercial - Real (F1)

	Taxpayer Name	Total Assessed
1	PAVER FAMILY ENTERPRISES LP	\$2,275,000

Block House MUD: Commercial - Business Personal (L1)

	Taxpayer Name	Total Assessed
1	HONDA LEASE TRUST	\$411,366
2	STEPPING STONE	\$139,162
3	ACCURATE INSPECTIONS & MONITORING	\$125,548
4	LEASE PLAN USA INC	\$83,747
5	FIRST IMPACT CORP	\$82,332
6	ALLY BANK	\$51,284
7	GELCO FLEET TRUST	\$46,151
8	EMKAY INC	\$41,970
9	AUTOMOTIVE RENTALS INC	\$19,955
10	PAC-VAN INC	\$12,965

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 1

WCAD

Taxing Units: M10(ARB Approved)

BREAKDOWN OF APPRAISED VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	2167	2143	\$503,846,753	\$594,507,378
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	\$0	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	7	6	\$354,681	\$327,450
D: REAL, ACREAGE (LAND ONLY)	31.48 (ACRES)	31.48 (ACRES)	\$4,095,666	\$4,311,228
E: REAL, FARM AND RANCH IMPROVEMENT	1	1	\$1,007	\$1,060
F: REAL, COMMERCIAL AND INDUSTRIAL	1	1	\$1,850,000	\$2,275,000
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	3	3	\$1,218,528	\$1,423,986
L: TANGIBLE PERSONAL, BUSINESS	36	29	\$5,378,141	\$1,102,684
M: TANGIBLE PERSONAL, OTHER	0	0	\$0	\$0
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	0	0	\$0	\$0
X: EXEMPT	22	23	\$1,605,016	\$1,512,415
S: SPECIAL INVENTORY	0	0	\$0	\$0
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$518,349,792	\$605,461,201
TOTAL EXEMPT PROPERTY	42	42	\$8,264,500	\$8,623,171
TOTAL MARKET VALUE ON ROLL TOTALS PAGE*				\$614,084,372

*Values will not match the roll totals page if some properties in the taxing unit have partial HS or are in a split jurisdiction

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 2

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY A: REAL, RESIDENTIAL, SINGLE-FAMILY

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
A1	2167	2143	A1 - Residential Single Family	\$503,846,753	\$594,507,378
	-----	-----		-----	-----
	2167	2143		\$503,846,753	\$594,507,378

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 3

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 4

WCAD

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	7	6	Vacant Land	\$354,681	\$327,450
		-----	-----		-----	-----
		7	6		\$354,681	\$327,450

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 5

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

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

Comptrollers Audit Report

7/18/2021

Page: 6

Location: Appraisal

Tax Year: 2021

As Of: Certification

WCAD

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	\$4,095,666	\$4,311,228	\$3,620	\$5,321
		-----	-----		-----	-----	-----	-----	-----	-----
		2	2		31.48	31.48	\$4,095,666	\$4,311,228	\$3,620	\$5,321

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 7

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY D: OTHER LAND IN CATEGORY D

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 8

WCAD

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)	\$1,007	\$1,060
	-----	-----		-----	-----
	1	1		\$1,007	\$1,060

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 9

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
F1	1	1	F1 - Real, Commercial	\$1,850,000	\$2,275,000
	-----	-----		-----	-----
	1	1		\$1,850,000	\$2,275,000

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 10

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY G: REAL, GAS, AND OTHER MINERALS

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 11

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 12

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 13

WCAD

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	\$1,068,655	\$1,274,100
J4	1	1	J4 - Telephone Companies Real & PP	\$149,873	\$149,886
	-----	-----		-----	-----
	3	3		\$1,218,528	\$1,423,986

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 14

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY L: TANGIBLE PERSONAL, BUSINESS

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
L1	36	29	L1 - Business Commercial	\$5,378,141	\$1,102,684
	-----	-----		-----	-----
	36	29		\$5,378,141	\$1,102,684

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 15

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY M: TANGIBLE PERSONAL, OTHER

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 16

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY N: INTANGIBLE PERSONAL

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 17

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY 0: REAL, INVENTORY

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 18

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY S: SPECIAL INVENTORY

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

Comptrollers Audit Report

7/18/2021

Page: 19

Location: Appraisal

Tax Year: 2021

As Of: Certification

WCAD

Taxing Units: M10(ARB Approved)

CATEGORY X: EXEMPT

SPTB CODE	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
XB	9	10	XB - BPP Under \$500	\$2,110	\$2,316
XN	13	13	XN- Motor vehicles leased - Personal use	\$1,602,906	\$1,510,099
	-----	-----		-----	-----
	22	23		\$1,605,016	\$1,512,415

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 20

WCAD

Taxing Units: M10(ARB Approved)

BREAKDOWN OF EXEMPT VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR PRIOR APPRAISED VALUE ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	0	\$0	\$0
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	\$0	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	0	\$0	\$0
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	\$0	\$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	\$0	\$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	\$0	\$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	\$0	\$0
L: TANGIBLE PERSONAL, BUSINESS	0	0	\$0	\$0
M: TANGIBLE PERSONAL, OTHER	0	0	\$0	\$0
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	0	0	\$0	\$0
X: EXEMPT	42	42	\$8,264,500	\$8,623,171
S: SPECIAL INVENTORY	0	0	\$0	\$0
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE	42	42	\$8,264,500	\$8,623,171
TOTAL EXEMPT PROPERTY VALUE ON ROLL TOTALS PAGE				\$8,623,171

Comptrollers Audit Report

Location: Appraisal Tax Year: 2021

As Of: Certification

7/18/2021

Page: 21

WCAD

Taxing Units: M10(ARB Approved)

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 22

WCAD

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	\$8,264,500	\$8,623,171
	-----	-----		-----	-----
	42	42		\$8,264,500	\$8,623,171

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 1

WCAD

Taxing Units: M10(ARB Under Review)

BREAKDOWN OF APPRAISED VALUE

PROPERTY USE CATEGORY	PRIOR NO. OF UNITS OR ACCOUNTS	NO. OF UNITS OR ACCOUNTS	PRIOR APPRAISED VALUE	APPRAISED VALUE
A: REAL, RESIDENTIAL, SINGLE-FAMILY	0	25	\$0	\$6,613,275
B: REAL, RESIDENTIAL, MULTI-FAMILY	0	0	\$0	\$0
C: REAL, VACANT PLATTED LOTS/TRACTS	0	1	\$0	\$59,000
D: REAL, ACREAGE (LAND ONLY)	0.00 (ACRES)	0.00 (ACRES)	\$0	\$0
E: REAL, FARM AND RANCH IMPROVEMENT	0	0	\$0	\$0
F: REAL, COMMERCIAL AND INDUSTRIAL	0	0	\$0	\$0
G: REAL, OIL, GAS, AND OTHER MINERAL RESERVES	0	0	\$0	\$0
H: TANGIBLE PERSONAL, VEHICLES	0	0	\$0	\$0
I: REAL & INTANGIBLE PERSONAL, BANKS	0	0	\$0	\$0
J: REAL & INTANGIBLE PERSONAL, UTILITIES	0	0	\$0	\$0
L: TANGIBLE PERSONAL, BUSINESS	0	1	\$0	\$838
M: TANGIBLE PERSONAL, OTHER	0	0	\$0	\$0
N: INTANGIBLE PERSONAL	0	0	\$0	\$0
O: REAL, INVENTORY	0	0	\$0	\$0
X: EXEMPT	0	0	\$0	\$0
S: SPECIAL INVENTORY	0	0	\$0	\$0
ERROR:	0	0	\$0	\$0
TOTAL APPRAISED VALUE			\$0	\$6,673,113
TOTAL EXEMPT PROPERTY	0	0	\$0	\$0
TOTAL MARKET VALUE ON ROLL TOTALS PAGE*				\$6,673,113

*Values will not match the roll totals page if some properties in the taxing unit have partial HS or are in a split jurisdiction

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 2

WCAD

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	25	A1 - Residential Single Family	\$0	\$6,613,275
	-----	-----		-----	-----
	0	25		\$0	\$6,613,275

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 3

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY B: REAL, RESIDENTIAL, MULTI-FAMILY

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

Comptrollers Audit Report

7/18/2021

Page: 4

Location: Appraisal

Tax Year: 2021

As Of: Certification

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY C: REAL, VACANT PLATTED LOTS / TRACTS

SPTB CODE	Type	PRIOR NUMBER	NUMBER	DESCRIPTION	PRIOR MARKET VALUE	MARKET VALUE
C1	R	0	1	Residential	\$0	\$59,000
		-----	-----		-----	-----
		0	1		\$0	\$59,000

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 5

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY D: LAND APPROVED UNDER ARTICLE VIII 1-D

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 6

WCAD

Taxing Units: M10(ARB Under Review)

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

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 7

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY D: OTHER LAND IN CATEGORY D

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 8

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY E: REAL, FARM AND RANCH IMPROVEMENTS

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 9

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY F: REAL, COMMERCIAL, AND INDUSTRIAL

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 10

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY G: REAL, GAS, AND OTHER MINERALS

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 11

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY H: TANGIBLE PERSONAL, VEHICLES

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 12

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY I: REAL & INTANGIBLE PERSONAL, BANKS

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 13

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY J: REAL & INTANGIBLE PERSONAL, UTILITIES

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 14

WCAD

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	\$838
	-----	-----		-----	-----
	0	1		\$0	\$838

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 15

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY M: TANGIBLE PERSONAL, OTHER

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 16

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY N: INTANGIBLE PERSONAL

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 17

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY 0: REAL, INVENTORY

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 18

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY S: SPECIAL INVENTORY

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 19

WCAD

Taxing Units: M10(ARB Under Review)

CATEGORY X: EXEMPT

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

Comptrollers Audit Report

Location: Appraisal

Tax Year: 2021

As Of: Certification

7/18/2021

Page: 20

WCAD

Taxing Units: M10(ARB Under Review)

BREAKDOWN OF EXEMPT VALUE

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

DEVELOPED DISTRICTS
UPDATED MEMORANDUM

To: Board of Directors – Block House Municipal Utility District
From: Armbrust & Brown, PLLC
Re: Schedule for Establishing District Tax Rate for 2021
Date: July 28, 2021

Before the Board adopts a 2021 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 2021-2022 budget must be adopted before the 2021 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 (several appraisal districts indicated they may only have certified estimates at this time due to delays in the certification process from COVID-19).
- August 11** **Special Meeting.** Budget work session.
- August 18** **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 8, 2021 special meeting** at which the Board will hold a public hearing, vote on, and adopt the 2021 tax rate.
- August 25** **Regular Meeting.**
- August 31** 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 26, 2021**).
- September 8** **Special Meeting.** Adopt the District’s 2021-2022 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.

****NOTE:** *If the District adopts a combined tax rate that would impose more than 1.035 times the amount of tax imposed by the District in the preceding year on a home appraised at the average appraised value of the homes within the District in that year (disregarding disabled and over-65 exemptions) plus the “unused increment rate” (defined below), an election must be held to determine whether to approve the adopted tax rate. If the adopted tax rate is not approved at the election, the District’s tax rate will be reduced to the “voter-approval tax rate,” which is the current year’s debt service and contract tax rate, plus the operation and maintenance tax rate that would impose 1.035 times the amount of operations and maintenance tax imposed by the District in the preceding year on a home appraised at the average appraised value of the homes within the District that year (disregarding disabled and over-65 exemptions) and the “unused increment rate”. The “unused increment rate” means the amount, if any, that the adopted tax rate was below the “voter-approval tax rate” (less the unused increment rate) for the prior three years.*