

7/26/2025 5:49:39 AM		NO NEW REVENUE TAX RATE TOTALS			APR Year	Tax Year
Entity: CUD CUD-MIDLAND COUNTY UTILITY DIST (2025)					2025	2024
Year	Description	Input Data Here	Sch w/o 313	Sch 313	Non School	
2024	Total taxable value					
	Taxable value	6,118,597,722				
	25.25(d) Adjustments	0				
	Appeal Under Chapter 42 as of July 25	0				
	Recognizable taxable value	6,118,597,722	L.1	L.1	L.1	
2024	Tax ceilings					
	Total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	0	L.2	L.2	L.2	
2024	Taxable value not subject M&O taxation, due to limitation under Tax Code Chapter 313					
	Appraised I&S value of property subject to chapter 313 agreement	0		L.4A		
	Limited M&O value of property subject to chapter 313 agreement	0		L.4B		
2024	Total adopted tax rate					
	M&O or maintenance & operations rate	0.00030000		L.6A	L.28	
	I&S or debt rate	0.00000000		L.6B		
	Total adopted tax rate (eg. school rate \$1.06 => 0.01060000)	0.00030000	L.4		L.4	
2024	Taxable value lost because property first qualified for an exemption in 2025					
	Absolute exemptions (use prior year market value)	11,842,574	L.10A	L.13A	L.10A	
	Partial exemptions (current year exemption amount or if percentage exemption use percentage times prior year value)	2,023,437	L.10B	L.13B	L.10B	
2024	Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, or special appraisal in 2025					
	Prior year productivity market value	170,540	L.11A	L.14A	L.11A	
	Current year productivity or special appraised value	460	L.11B	L.14B	L.11B	
2025	Total taxable value on the certified appraisal roll today					
	Certified taxable value	7,607,798,392	L.17A	L.23A	L.18A	
	Pollution control and energy storage system exemption	0	L.17B	L.23B	L.18C	
	TIF zone captured appraised value of property taxable by a taxing unit with in a tax increment financing zone	0			L.18D	
2025	Total value of properties under protest					
	* Please contact Chief Appraiser to obtain estimated Recognizable values of property under protest		L.18A	L.24A	L.19A	
2025	Tax ceilings					
	Taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled	0	L.19	L.25A	L.20	
	New value of property subject to chapter 313 agreements	0		L.25B		
	Taxable value of new improvements and new personal property located in new improvements	137,379,093	L.22	L.30	L.23	
	New Improvements on Which a Tax Abatement Agreement Has Expired for 2025	0			L.23	

NO NEW REVENUE DATA ENTRY

Description	Input Data Below
Address	
Name of person preparing this notice	
Title	
Date prepared	7/26/2025 5:49:39 AM

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2025 Water District Voter-Approval Tax Rate Worksheet
and Developing Districts

for Low Tax Rate

updated 7/9/2025

CUD-MIDLAND COUNTY UTILITY DIST (2025)

Phone (area code and number)

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:

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.

Line	Worksheet	Amount/Rate
1.	Prior year average appraised value of residence homestead. ¹ Tex. Water Code § 49.236(a)(2)(C)	\$204,192
2.	Prior year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ² Tex. Water Code § 49.236(a)(2)(D)	\$0
3.	Prior year average taxable value of residence homestead. Line 1 minus Line 2.	\$204,192
4.	Prior year adopted M&O tax rate.	0.03000000
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100	61.25760000
6.	Highest M&O tax on average residence homestead with increase (Multiply Line 5 by 1.08). ³ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)	66.15820800
7.	Current year average appraised value of residence homestead.	\$205,678
8.	Current year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴ Tex. Water Code § 49.236(a)(2)(D)	\$0
9.	Current year average taxable value of residence homestead. Line 7 minus Line 8.	\$205,678
10.	Highest 2024 M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵ Tex. Water Code §§ 49.23601(a)(3) and 49.23603(a)(3)	0.03216591
11.	Current year debt tax rate.	0.00000000
12.	Current year contract tax rate.	0.00000000
13.	Current year voter-approval tax rate. Add lines 10, 11 and 12.	0.03216591

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.

Line	Worksheet	Amount/Rate
14.	Prior year average taxable value of residence homestead. Enter the amount from Line 3.	\$204,192.00
15.	Prior year adopted total tax rate.	0.03000000
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15	\$61.26
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08, divide by \$100.	\$66.16
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100	\$0.0321659

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. ⁶ Tex. Water Code §§ 49.23601, 49.23602(d), and 49.23603

print here Michelle L Berdeaux, RPA, RTA, CTA, CCA

Printed Name of Water District Representative

print here *Michelle L Berdeaux*

Water District Representative

8/6/2026
Date

For additional copies, visit: comptroller.texas.gov/taxes/property-tax

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