

CERTIFICATE OF RESOLUTION

THE STATE OF TEXAS

§

COUNTY OF HARRIS

§

HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 92

§

We, the undersigned officers of the Board of Directors (the "Board") of Harris County Water Control and Improvement District No. 92 (the "District"), hereby certify as follows:

1. The Board convened in special session, open to the public, on January 23, 2025, at the regular meeting place inside the boundaries of the District, and the roll was called of the members of the Board, to-wit:

Donald H. Roberts, Jr.
Charles R. Hart
Ronald Bennett
Richard Zagrzecki
Mark Krause

President
Vice President
Secretary
Assistant Secretary
Assistant Secretary

Zagrzecki and Krause

All members of the Board were present except the following absentees: Directors *Zagrzecki and Krause* thus constituting a quorum. Whereupon, among other business, the following was transacted at such meeting:

RESOLUTION REGARDING RESPONSE TO PETITION FOR ELECTION

was duly introduced for the consideration of the Board. It was then duly moved and seconded that such Resolution be adopted; and, after due discussion, such motion, carrying with it the adoption of said Resolution, prevailed and carried by the following vote:

AYES: *all present*

NOES: *none*

2. A true, full, and correct copy of the aforesaid Resolution adopted at the meeting described in the above and foregoing paragraph is attached to and follows this Certificate; such Resolution has been duly recorded in said Board's minutes of such meeting; the above and foregoing paragraph is a true, full, and correct excerpt from the Board's minutes of such meeting pertaining to the adoption of such Resolution; the persons named in the above and foregoing paragraph are the duly chosen, qualified, and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance of the time, place, and purpose of such meeting and that such Resolution would be introduced and considered for adoption at such meeting and each of such officers and members consented, in advance, to the holding of such meeting for such purpose; such meeting was open to the public, as required by law, and public notice of the time, place and purpose of such meeting was given as required by V.T.C.A. Government Code, Chapter 551, as amended.

SIGNED AND SEALED this 23rd day of January, 2025.

Ronald P. Bennett
Secretary, Board of Directors

Donald H. Roberts, Jr.
President, Board of Directors

(SEAL)



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HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 92 §

WHEREAS, the Board of Directors (the "Board") of Harris County Water Control and Improvement District No. 92 (the "District") received a Petition for Election submitted by residents of the District on January 6, 2025 (the "Petition");

WHEREAS, the Petition was submitted pursuant to Section 49.23603, Texas Water Code, and Section 26.075, Texas Tax Code, wherein qualified registered voters may submit a petition for reduction of the adopted tax rate, when certain criteria is met; and

WHEREAS, pursuant to Section 26.075(e), Texas Tax Code, the District has 20 days to determine the validity of the Petition by resolution; and

WHEREAS the Board of the District deems it necessary to adopt this resolution to make a determination as to the validity of the Petition and to take action necessary therewith.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 92 THAT:

I.

The Board of the District hereby finds that the Petition, as submitted pursuant to Section 49.23603, Texas Water Code, and Section 26.075, Texas Tax Code, is invalid.

The Petition is found invalid, because the adopted 2024 tax rate does not impose more than 1.08 times the amount of tax imposed by the District for the 2023 tax rate on the average appraised value of a residence homestead in the District. The adopted total tax rate of \$0.2070 per \$100 of assessed valuation imposes a 1.055 times the amount of tax imposed by the District for the 2023 tax year.

Further, the Petition is invalid because the adopted 2024 tax rate does not exceed the voter-approval tax rate of \$0.207047, as calculated pursuant to Texas Comptroller Form 50-858, completed by the District's Tax Assessor/Collector, Spring Independent School District, which is also attached hereto as Exhibit "A".

II.

The President or any Vice President are authorized to execute, and the Secretary or any Assistant Secretary are authorized to attest this Resolution on behalf of the Board of the District and to do any and all things necessary to carry out the intent hereof.

Passed this 23rd day of January, 2025.


President, Board of Directors

ATTEST:


Secretary, Board of Directors



2024 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Form 50-858

Harris County Water Control and Improvement District #92

(281) 891-6163

Water District Name

Phone (area code and number)

420 Lockhaven Dr., Houston, TX 77073

www.Springisd.org

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.

Line	Worksheet	Amount/Rate
1.	Prior year average appraised value of residence homestead. ¹	\$ 228,244
2.	Prior year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ²	\$ 5,000
3.	Prior year average taxable value of residence homestead. Line 1 minus Line 2.	\$ 223,244
4.	Prior year adopted M&O tax rate.	\$ 0.126662 /\$100
5.	Prior year M&O tax on average residence homestead. Multiply Line 3 by Line 4, divide by \$100.	\$ 282.76
6.	Highest M&O tax on average residence homestead with increase. Multiply Line 5 by 1.08. ³	\$ 305.38
7.	Current year average appraised value of residence homestead.	\$ 240,159
8.	Current year general exemptions available for the average homestead. Excluding age 65 or older or disabled persons exemptions. ⁴	\$ 5,000
9.	Current year average taxable value of residence homestead. Line 7 minus Line 8.	\$ 235,159
10.	Highest current year M&O tax rate. Line 6 divided by Line 9, multiply by \$100. ⁵	\$ 0.129861 /\$100
11.	Current year debt tax rate.	\$ 0.077186 /\$100
12.	Current year contract tax rate.	\$ 0.000000 /\$100
13.	Current year voter-approval tax rate. Add lines 10, 11 and 12.	\$ 0.207047 /\$100

¹ Tex. Water Code §49.236(a)(2)(C)

² Tex. Water Code §49.236(a)(2)(D)

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

⁴ Tex. Water Code §49.236(a)(2)(E)

⁵ Tex. Water Code §§49.23601(a)(3) and 49.23603(a)(3)

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.	\$ 223,244
15.	Prior year adopted total tax rate.	\$ 0.206662 /\$100
16.	Prior year total tax on average residence homestead. Multiply Line 14 by Line 15.	\$ 461.36
17.	Current year highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08, divide by \$100.	\$ 498.26
18.	Current year tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$ 0.211882 /\$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.⁶

**print
here** ➡

Dorset Neeley

Printed Name of Water District Representative

**sign
here** ➡

Water District Representative

Date

Reset

Print

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