

BASTROP COUNTY MUNICIPAL UTILITY DISTRICT NO. 1
c/o Allen Boone Humphries Robinson LLP
1108 Lavaca Street, Suite 510
Austin, Texas 78701

September 24, 2019

Via E-mail and Mail

Ms. Joyce Schanhals
Property Tax Administrator
Bastrop County, Texas
211 Jackson Street
Bastrop, Texas 78602
joyce.schanhals@co.bastrop.tx.us

Re: Bastrop County Municipal Utility District No. 1 ("District")

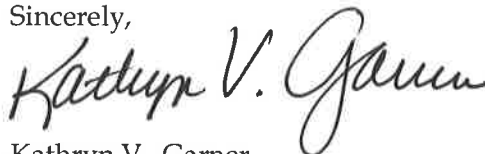
Dear Ms. Schanhals:

This letter is in response to your request for certain worksheets required by Section 106 of Senate Bill 2. Section 106 requires the submission of worksheets used by a taxing unit to calculate its effective tax rate and its rollback tax rate. Water districts, such as the District, are not subject to the requirements in the Tax Code requiring the calculation of an effective and rollback tax rate. Rather, the District is subject to Section 49.326 of the Texas Water Code. Neither the Water Code nor any other statute applicable to the District requires it to calculate its effective tax rate. And, the District is only required to calculate its rollback tax rate if its proposed tax rate for the following tax year increases the taxes on the average residence homestead by more than eight percent, and a petition is filed by qualified voters of the District requiring an election be held to determine whether to reduce the District's operation and maintenance tax rate to the rollback tax rate under Section 49.326(d) of the Texas Water Code. The District was not required to calculate an effective tax rate or rollback tax rate.

Enclosed are copies of the District's Notices of Public Hearing on Tax Rate for the tax years 2015 through 2019.

We request that you post only the enclosed Notices on your website.

Sincerely,



Kathryn V. Garner
Attorney for the District

Enclosures

WATER DISTRICT

NOTICE OF PUBLIC HEARING ON TAX RATE

Bastrop County Municipal Utility District No. 1 will hold a public hearing on a proposed tax rate for the tax year 2018 on Friday, September 7, 2018, at 10:00 a.m., at ColoVista Country Club, 100 Country Club Dr., Bastrop, TX 78602. Your individual taxes may increase or decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

FOR the proposal: Linda Roberts, William Tullis, Jerry B. Patterson,
Jane Sevier

AGAINST the proposal: (none)

PRESENT and not voting: (none)

ABSENT: Nick Textor

The following table compares taxes on an average residence homestead in this taxing unit last year to taxes proposed on the average residence homestead this year.

	Last Year \$0.9410/\$100 adopted	This Year \$0.91/\$100 proposed
Total tax rate (per \$100 of value)		
Difference in rates per \$100 of value	\$0.031/\$100	
Percentage increase/decrease in rates (+/-)	-3.2%	
Average appraised value	\$330,393	\$341,621
General exemptions available (excluding senior citizen's or disabled person's exemptions)	\$0	\$0
Average taxable value	\$330,393	\$341,621
Tax on average residence homestead	\$3,109.00	\$3,108.76
Annual increase/decrease in taxes if proposed tax rate is adopted (+/-) and percentage of increase (+/-)	-\$0.24 -.01%	

NOTICE OF TAXPAYERS' RIGHT TO ROLLBACK ELECTION

If taxes on the average residence homestead increase by more than eight percent, the qualified voters of the district by petition may require that an election be held to determine whether to reduce the operation and maintenance tax rate to the rollback tax rate under Section 49.236(d), Water Code.

Should you have any questions concerning this notice, please contact the tax office at (512) 581-7157.