

DRAINAGE DISTRICT NO. 3  
Jefferson County, Texas

MINUTES OF MEETING

**AUGUST 18, 2021**

**7:30 A.M.**

A meeting was held August 18, 2021, at 7:30 A.M. in the District's office located at 24460 Hwy 124, Hamshire, Texas. All Commissioners were present.

1. Meeting was called to order at 7:30 A.M. by Chairman McCall. He announced that this meeting was being recorded for the purpose of transcribing the minutes.

2. Minutes of previous meeting were read and approved.

3. Office Update -

A. Commissioners reviewed the districts checks written July 31, 2021 to August 15, 2021.

B. Commissioners reviewed the monthly financial report presented by Shanna Verret which showed a balance of \$1,513,363.54 down \$39,892.58 this month.

C. There was no insurance report this month.

D. Commissioners reviewed the final 2021 District's Taxable Value of \$211,224,892.00.

E. The Commissioners reviewed the proposed tax rate of \$.303335/\$100 valuation.

F. After a discussion Commissioners proposed a 5% across the board wage increase for employees and increase of \$100 per month on Superintendent's truck allowance. No change was made to longevity pay.

G. Superintendent Folsom announced that the district's employee E. Burrell goes on August 19, 2021 to take non-commercial spay test.

H. Motion was made by Commissioner Rose & seconded by Commissioner Boykin to extend Wells Fargo Depository contract to October 31, 2021.

I. There was no executive session.

4. Project/Equipment Update –

A. Equipment Update

1. Superintendent Folsom reported that a bearing on the mini x chipper needs repairing.

2. All of the other equipment is running well.

B. Project Update –

1. Superintendent Folsom reported that the 240 trackhoe is working on Mary Jone's property.

2. He also reported that the Mini X is on the 175 acres on Hwy 73 and will soon move trackhoe onto former Porter property, now owned by Ms. Perez.

5. New Business –

A. No Meeting Updates

B. No Board Comments –

C. Next regular meeting date was set for Wednesday, September 15, 2021 at 7:30 a.m.

With no further business, meeting adjourned at 8:30 a.m.

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LeRoy McCall, Jr. Chairman

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Frank R. Rose, Secretary

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Reginald C. Boykin, Sr., Commissioner

**DRAINAGE DISTRICT NO. 3**

Jefferson County, Texas

Maintained Operations Fund

Expenditures

**JULY 31, 2021 TO AUGUST 15, 2021**

<b>DATE</b>	<b>CHECK No.</b>	<b>PAYEE</b>	<b>AMOUNT</b>	<b>DESCRIPTION</b>
7/31/2021	11970	PAYROLL ACCOUNT	\$ 11,746.50	SALARIES & AUTO ALLOWANCE
7/31/2021	EFT	IRS - FICA TAXES	\$ 1,454.54	FICA TAXES
7/31/2021	EFT	TEXAS COUNTY & DISTRICT RETIREMENT	\$ 1,177.39	EMPLOYER CONTRIBUTION
7/31/2021	11971	UNITED HEALTH	\$ 1,103.32	RETIREE MEDICAL CONTRIBUTION
7/31/2021	11972	UNITED HEALTH	\$ 1,104.72	RETIREE RX CONTRIBUTION
7/31/2021	11973	WARREN EQUIPMENT CO.	\$ 152.86	FILTERS
7/31/2021	11974	CENTERPOINT ENERGY	\$ 80.61	NATURAL GAS
7/31/2021	11975	VERIZON WIRELESS	\$ 134.03	TELEPHONE
7/31/2021	11976	WINDSTREAM	\$ 288.55	TELEPHONE
7/31/2021	11977	ENTERGY	\$ 298.96	ELECTRICITY
7/31/2021	11978	WINNIE WELDING WORKS	\$ 360.00	EQUIPMENT RENTAL
		<b>TOTAL</b>	<b>\$ 17,901.48</b>	
8/15/2021	11979	PAYROLL	\$ 9,296.50	SALARIES
8/15/2021	11980	SOUTHEAST TX GOVT EMPLOYEE POOL	\$ 15,745.14	INSURANCE
8/15/2021	11981	COUNTY TREASURER	\$ 29.71	LIFE INSURANCE
8/15/2021	11982	STRATTON'S	\$ 483.99	CLEANERS & SOLVENT
8/15/2021	11983	FARM & HOME SUPPLY	\$ 295.44	HARDWARE
8/15/2021	11984	M & D SUPPLY	\$ 145.91	SAFETY/GREASE/HARDWARE
8/15/2021	11985	BEAUMONT TRACTOR	\$ 1,431.02	TRACTOR REPAIR
8/15/2021	11986	WAUKESHA-PEARCE INDUSTRIES	\$ 475.33	EQUIPMENT REPAIR
8/15/2021	11987	WEST JEFFERSON CO. MWD	\$ 27.67	WATER
8/15/2021	11988	HAMSHIRE WASTE	\$ 68.00	WASTE DISPOSAL
8/15/2021	11989	SAM'S CLUB	\$ 45.00	MEMBERSHIP RENEWAL
8/15/2021	11990	JUX TECHNOLOGIES	\$ 68.00	WEBSITE HOSTING
8/15/2021	11991	TWCA RISK MANAGEMENT	\$ 14,572.00	INSURANCE/WORKERS COMP
8/15/2021	11992	ERIC BURRELL	\$ 192.00	REIMB. FOR TDA NON COMMERCIAL APP TEST
8/15/2021	11993	CAPITAL ONE - NORTHERN TOOL	\$ 3,429.98	EQUIPMENT
		<b>TOTAL 7/15/2021</b>	<b>\$ 46,305.69</b>	

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**July 2021**

	Jul 21	Budget	Oct '20 - Jul 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>REVENUES</b>					
101 - Current Taxes	4,993.91	50,491.33	607,934.46	504,913.34	605,896.00
102 - Delinquent Taxes	1,575.79	666.66	41,260.35	6,666.68	8,000.00
103 - Interest	117.06	416.66	992.17	4,166.68	5,000.00
104 - Rendition Penalty	0.00		0.00	0.00	0.00
106 - Miscellaneous	0.00	0.00	70.64	0.00	0.00
<b>Total REVENUES</b>	<b>6,686.76</b>	<b>51,574.65</b>	<b>650,257.62</b>	<b>515,746.70</b>	<b>618,896.00</b>
<b>Total Income</b>	<b>6,686.76</b>	<b>51,574.65</b>	<b>650,257.62</b>	<b>515,746.70</b>	<b>618,896.00</b>
<b>Gross Profit</b>	<b>6,686.76</b>	<b>51,574.65</b>	<b>650,257.62</b>	<b>515,746.70</b>	<b>618,896.00</b>
<b>Expense</b>					
<b>1 - SALARIES</b>					
1002 - Clerical	3,888.00	3,888.58	38,880.00	38,885.84	46,663.00
1009 - Dept Head / Foreman	5,921.00	5,921.33	58,983.38	59,213.34	71,056.00
1010 - Commissioners	900.00	900.00	9,000.00	9,000.00	10,800.00
1015 - Extra Help	0.00	3,166.66	0.00	31,666.68	38,000.00
1048 - Equipment Operators/Asst	8,784.00	13,465.08	83,561.62	134,650.84	161,581.00
1050 - Over Time	0.00		0.00	0.00	0.00
<b>Total 1 - SALARIES</b>	<b>19,493.00</b>	<b>27,341.65</b>	<b>190,425.00</b>	<b>273,416.70</b>	<b>328,100.00</b>
<b>2 - FRINGE BENEFITS</b>					
2001 - FICA Expenses	1,454.54	2,401.50	14,398.26	24,015.00	28,818.00
2002 - Retirement	1,177.39	1,611.16	13,109.37	16,111.68	19,334.00
2003 - Insurance	17,631.81	21,592.16	172,679.54	215,921.68	259,106.00
2004 - Worker's Compensation	0.00	916.66	0.00	9,166.68	11,000.00
2006 - Auto Allowance	1,550.00	1,550.00	15,500.00	15,500.00	18,600.00
2007 - Retirement Wage Contg	164.54	2,500.00	327.91	25,000.00	30,000.00
2008 - Health Ins. Savings Acct	0.00	1,187.50	4,531.05	11,875.00	14,250.00
<b>Total 2 - FRINGE BENEFITS</b>	<b>21,978.28</b>	<b>31,758.98</b>	<b>220,546.13</b>	<b>317,590.04</b>	<b>381,108.00</b>
<b>3 - MATERIALS &amp; SUPPLIES</b>					
3006 Batteries	0.00	208.33	1,069.93	2,083.34	2,500.00
3008 Bolts Nuts Nails & Screws	0.00	83.33	0.00	833.34	1,000.00
3009 Antifreeze & Coolant	0.00	150.00	0.00	1,500.00	1,800.00
3010 Books & Printed Matter	0.00	416.66	35.00	4,166.68	5,000.00
3012 Prints, Maps & Etc	0.00	83.33	0.00	833.34	1,000.00
3014 Chains & Hooks	0.00	41.66	0.00	416.68	500.00
3016 Chemicals Weed Control	0.00	1,083.33	299.97	10,833.34	13,000.00
3018 Cleaners & Solvents	0.00	125.00	0.00	1,250.00	1,500.00
3020 Metal Culvert Pipe	0.00	1,250.00	889.20	12,500.00	15,000.00
3022 Copying Supplies	0.00	166.66	680.12	1,666.68	2,000.00

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**July 2021**

	Jul 21	Budget	Oct '20 - Jul 21	YTD Budget	Annual Budget
3027 Electrical Supplies	0.00	250.00	0.00	2,500.00	3,000.00
3030 Fencing Material	0.00	416.66	0.00	4,166.68	5,000.00
3032 Concrete, Sand, Aggregat	0.00	583.33	0.00	5,833.34	7,000.00
3034 Diesel Fuel	0.00	2,500.00	6,979.30	25,000.00	30,000.00
3036 Diesel Fuel ON ROAD	0.00	1,250.00	1,640.47	12,500.00	15,000.00
3037 Gasoline	0.00	583.33	0.00	5,833.34	7,000.00
3040 Hardware - Misc	524.36	250.00	864.41	2,500.00	3,000.00
3041 Hose & Fittings & Filters	226.84	666.66	2,061.98	6,666.68	8,000.00
3048 Lumber, Timbers, Rope	0.00	208.33	0.00	2,083.34	2,500.00
3050 Medical & Safety	0.00	250.00	834.09	2,500.00	3,000.00
3051 Motor Oil & Grease	0.00	833.33	193.38	8,333.34	10,000.00
3056 Paint & Brushes	0.00	83.33	0.00	833.34	1,000.00
3072 Rope Wire Manila & Burlap	0.00	66.66	0.00	666.68	800.00
3073 Spare Parts, Heavy Equip	0.00	33.33	0.00	333.34	400.00
3077 Computer Supplies	0.00	125.00	34.99	1,250.00	1,500.00
3078 Office Supplies	0.00	208.33	1,059.47	2,083.34	2,500.00
3080 Steel Angle Iron Rods, Etc	0.00	208.33	0.00	2,083.34	2,500.00
3083 Tires & Tubes	1,999.90	666.66	3,588.20	6,666.68	8,000.00
3084 Minor Equipment	599.59	833.33	4,112.14	8,333.34	10,000.00
3095 Welding Supplies	0.00	166.66	0.00	1,666.68	2,000.00
3099 Sundry	33.45	166.67	763.36	1,666.77	2,000.11
<b>Total 3 - MATERIALS &amp; SUPPLIES</b>	<b>3,384.14</b>	<b>13,958.24</b>	<b>25,106.01</b>	<b>139,583.63</b>	<b>167,500.11</b>
<b>4 - MAINTENANCE &amp; UTILITES</b>					
4001 Cooling and Heating	0.00	83.33	0.00	833.34	1,000.00
4009 Building & Structure	0.00	83.33	0.00	833.34	1,000.00
4010 Tractors & Mowers	522.15	833.33	931.74	8,333.34	10,000.00
4011 Equipment Repairs	0.00	2,500.00	1,285.83	25,000.00	30,000.00
4013 Marine Craft	0.00	166.66	47.91	1,666.68	2,000.00
4014 - Auto - Truck	0.00	166.66	15.75	1,666.68	2,000.00
4015 Communication Equip	0.00	100.00	0.00	1,000.00	1,200.00
4020 Miscellaneous	0.00	41.66	0.00	416.68	500.00
4030 Tools	0.00	250.00	14.99	2,500.00	3,000.00
4051 Freight	0.00	25.00	0.00	250.00	300.00
4052 Postage	0.00	41.66	252.05	416.68	500.00
4053 Natural Gas/Butane	80.61	291.66	1,367.26	2,916.68	3,500.00
4054 Telephone	422.58	500.00	4,612.32	5,000.00	6,000.00
4056 Electricity	298.96	500.00	2,862.95	5,000.00	6,000.00
4057 Water & Sewer	27.67	166.66	283.98	1,666.68	2,000.00
4058 Garbage Waste Disposal	68.00	100.00	680.00	1,000.00	1,200.00
<b>Total 4 - MAINTENANCE &amp; UTILITES</b>	<b>1,419.97</b>	<b>5,849.95</b>	<b>12,354.78</b>	<b>58,500.10</b>	<b>70,200.00</b>

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
**July 2021**

	Jul 21	Budget	Oct '20 - Jul 21	YTD Budget	Annual Budget
<b>5 - MISCELLANEOUS SERVICES</b>					
5009 Professional Services	52.50	750.00	8,594.14	7,500.00	9,000.00
5021 Dues & Subscriptions	568.00	208.33	2,010.00	2,083.34	2,500.00
5027 Engineering Fees	0.00	833.33	0.00	8,333.34	10,000.00
5028 Assessor/Collector Fees	0.00	166.66	1,465.80	1,666.68	2,000.00
5029 Attorney Fees	0.00	750.00	0.00	7,500.00	9,000.00
5031 Filing, Records & Photos	0.00	8.33	0.00	83.34	100.00
5032 Accounting Services	0.00	41.66	0.00	416.68	500.00
5036 Treasurer Commision	0.00	83.33	0.00	833.34	1,000.00
5038 Supplemenal Tax Refunds	0.00	166.66	0.00	1,666.68	2,000.00
5040 Insurance Autos & Trucks	0.00	500.00	0.00	5,000.00	6,000.00
5041 Insurance Property	0.00	291.66	0.00	2,916.68	3,500.00
5043 Insurance General Liab	0.00	166.66	0.00	1,666.68	2,000.00
5044 Insurance Official Liab	0.00	166.66	0.00	1,666.68	2,000.00
5045 Bonds Surety & Notary	0.00	83.33	242.50	833.34	1,000.00
5053 Equipment Rental	360.00	1,041.66	3,070.00	10,416.68	12,500.00
5054 Contract Aerial Spraying	0.00	833.33	0.00	8,333.34	10,000.00
5055 Contract Spraying	0.00	833.33	0.00	8,333.34	10,000.00
5062 Travel & Meeting Expense	0.00	66.66	0.00	666.68	800.00
5064 Training & Education	75.00	125.00	75.00	1,250.00	1,500.00
5074 Independent Auditor Fees	0.00	1,458.33	16,547.66	14,583.34	17,500.00
5095 Bank Service Charges	0.00	250.00	149.66	2,500.00	3,000.00
5098 Appraisal District Fees	0.00	750.00	4,130.14	7,500.00	9,000.00
5099 Sundry	0.00	83.33	0.00	833.34	1,000.00
<b>Total 5 - MISCELLANEOUS SERVICES</b>	<b>1,055.50</b>	<b>9,658.25</b>	<b>36,284.90</b>	<b>96,583.50</b>	<b>115,900.00</b>
<b>6 - CAPITAL OUTLAY</b>					
6001 Office Machines	0.00	333.33	0.00	3,333.34	4,000.00
6002 Excavation Equipment	0.00	2,500.00	0.00	25,000.00	30,000.00
6011 Machinery & Equipment	0.00	12,500.00	1,027.36	125,000.00	150,000.00
6014 Building & Structures	0.00	3,416.66	0.00	34,166.68	41,000.00
6022 Furniture & Fixtures	0.00	416.66	0.00	4,166.68	5,000.00
6042 Auto Truck & Trailer	0.00	416.66	0.00	4,166.68	5,000.00
6045 Land/ROW Acquisitions	0.00	416.66	0.00	4,166.68	5,000.00
<b>Total 6 - CAPITAL OUTLAY</b>	<b>0.00</b>	<b>19,999.97</b>	<b>1,027.36</b>	<b>200,000.06</b>	<b>240,000.00</b>
<b>Reconciliation Discrepancies</b>	<b>0.00</b>		<b>-1.00</b>		
<b>Total Expense</b>	<b>47,330.89</b>	<b>108,567.04</b>	<b>485,743.18</b>	<b>1,085,674.03</b>	<b>1,302,808.11</b>
<b>Net Ordinary Income</b>	<b>-40,644.13</b>	<b>-56,992.39</b>	<b>164,514.44</b>	<b>-569,927.33</b>	<b>-683,912.11</b>

**DRAINAGE DISTRICT No. 3**  
**Profit & Loss Budget Performance**  
 July 2021

	Jul 21	Budget	Oct '20 - Jul 21	YTD Budget	Annual Budget
Other Income/Expense					
Other Expense					
Transfer Account	0.00	0.00	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00	0.00	0.00
Net Other Income	0.00	0.00	0.00	0.00	0.00
Net Income	<b>-40,644.13</b>	<b>-56,992.39</b>	<b>164,514.44</b>	<b>-569,927.33</b>	<b>-683,912.11</b>

**DRAINAGE DISTRICT No. 3**  
**Statement of Cash Flows**  
July 2021

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	<u>Jul 21</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	-40,644.13
Adjustments to reconcile Net Income to net cash provided by operations:	
EMPLOYEE PAID EXPENSES:202-0400 Employee Insurance	<u>751.55</u>
Net cash provided by Operating Activities	<u>-39,892.58</u>
Net cash increase for period	-39,892.58
Cash at beginning of period	<u>1,553,256.12</u>
Cash at end of period	<u><u>1,513,363.54</u></u>



August 6, 2021

Jefferson County Drainage District No. 3  
Charlie Hallmark, County Treasurer  
1149 Pearl Street  
Beaumont, Texas 77701

Mr. Hallmark,

Wells Fargo is honored to serve as the depository bank for the Jefferson County DD3 and is offering to extend the terms of the existing contract period through October 31, 2021.

All expressed and implied services granted under the current depository contract would be honored for this extended contractual period.

We appreciate your business and look forward to building upon our successful relationship. Please do not hesitate to contact me if any questions arise.

Thank you for your time and consideration.

A handwritten signature in blue ink, appearing to read "Orlando A. Saenz".

Orlando A. Saenz, CTP

Vice President, Relationship Manager  
Wells Fargo Government and Institutional Banking

12650 N. Featherwood Dr. Ste 210 | Houston, TX 77034  
MAC T0170-021 | Phone: 281-971-2160 | Cell: 346-262-6035

[Orlando.A.Saenz@wellsfargo.com](mailto:Orlando.A.Saenz@wellsfargo.com)





STATE OF TEXAS

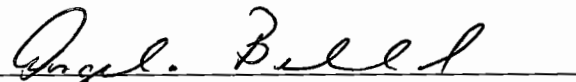
COUNTY OF JEFFERSON

CERTIFICATION OF 2021 APPRAISAL ROLL FOR Drainage District #3

I, Angela Bellard, Chief Appraiser for the Jefferson Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Roll of the Jefferson Central Appraisal District that lists property taxable by and constitutes the appraisal roll for Drainage District #3.

July 26, 2021

Date



Angela Bellard, RPA, RES, AAS

Chief Appraiser

Jefferson Central Appraisal District

2021 APPRAISAL ROLL INFORMATION

2021 Market Value

\$320,783,721

2021 Taxable Value

\$211,224,892

# 2021 CERTIFIED TOTALS

Property Count: 3,429

847 - DRAINAGE DISTRICT #3  
ARB Approved Totals

7/26/2021 11:16:52AM

Land		Value		
Homesite:		14,283,952		
Non Homesite:		25,536,123		
Ag Market:		62,841,317		
Timber Market:		1,163,117	<b>Total Land</b>	(+) 103,824,509
Improvement		Value		
Homesite:		91,678,650		
Non Homesite:		58,976,393	<b>Total Improvements</b>	(+) 150,655,043
Non Real		Count	Value	
Personal Property:	136	61,451,608		
Mineral Property:	447	4,852,561		
Autos:	0	0	<b>Total Non Real</b>	(+) 66,304,169
			<b>Market Value</b>	= 320,783,721
Ag		Non Exempt	Exempt	
Total Productivity Market:	64,004,434	0		
Ag Use:	3,790,217	0	<b>Productivity Loss</b>	(-) 60,143,925
Timber Use:	70,292	0	<b>Appraised Value</b>	= 260,639,796
Productivity Loss:	60,143,925	0	<b>Homestead Cap</b>	(-) 9,893,315
			<b>Assessed Value</b>	= 250,746,481
			<b>Total Exemptions Amount</b>	(-) 39,521,589
			<b>(Breakdown on Next Page)</b>	
			<b>Net Taxable</b>	= 211,224,892

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
714,685.76 = 211,224,892 \* (0.338353 / 100)

Certified Estimate of Market Value: 320,783,721  
Certified Estimate of Taxable Value: 211,224,892

Tax Increment Finance Value: 0  
Tax Increment Finance Levy: 0.00

**2021 CERTIFIED TOTALS**

Property Count: 3,429

847 - DRAINAGE DISTRICT #3  
ARB Approved Totals

7/26/2021

11:17:06AM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
DP	25	727,279	0	727,279
DPS	1	40,000	0	40,000
DV1	1	0	5,000	5,000
DV2	1	0	7,500	7,500
DV3	1	0	10,000	10,000
DV4	11	0	107,275	107,275
DVHS	7	0	1,070,500	1,070,500
DVHSS	2	0	70,361	70,361
EX-XI	1	0	35,790	35,790
EX-XU	2	0	13,159	13,159
EX-XV	43	0	2,029,024	2,029,024
EX-XV (Prorated)	1	0	94,239	94,239
EX366	7	0	1,129	1,129
FR	2	7,311,087	0	7,311,087
HS	728	18,827,909	0	18,827,909
OV65	256	9,016,597	0	9,016,597
PC	3	154,740	0	154,740
<b>Totals</b>		<b>36,077,612</b>	<b>3,443,977</b>	<b>39,521,589</b>

**2021 CERTIFIED TOTALS**

Property Count: 3,429

847 - DRAINAGE DISTRICT #3  
ARB Approved Totals

7/26/2021 11:17:06AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,002	1,615.5115	\$3,628,148	\$117,761,635	\$84,136,341
C1	VACANT LOTS AND LAND TRACTS	446	1,019.7486	\$0	\$6,823,011	\$6,811,011
D1	QUALIFIED AG LAND	850	37,671.3727	\$0	\$64,004,434	\$3,860,509
D2	NON-QUALIFIED LAND	106		\$280,340	\$2,301,144	\$2,301,144
E	FARM OR RANCH IMPROVEMENT	348	4,162.6948	\$1,232,531	\$32,323,690	\$26,672,765
F1	COMMERCIAL REAL PROPERTY	36	70.3452	\$280,436	\$11,623,111	\$11,623,111
F2	INDUSTRIAL REAL PROPERTY	26	176.7287	\$0	\$14,699,710	\$14,544,970
G1	OIL AND GAS	444		\$0	\$4,849,790	\$4,849,790
J3	ELECTRIC COMPANY (INCLUDING C	5	0.8000	\$0	\$7,607,718	\$7,607,718
J4	TELEPHONE COMPANY (INCLUDI	3	0.0964	\$0	\$254,913	\$254,913
J6	PIPELAND COMPANY	28	2.5680	\$0	\$9,178,961	\$9,178,961
J8	OTHER TYPE OF UTILITY	14		\$0	\$1,673,675	\$1,673,675
L1	COMMERCIAL PERSONAL PROPE	74		\$0	\$21,150,863	\$14,499,958
L2	INDUSTRIAL PERSONAL PROPERT	11		\$0	\$21,661,036	\$21,000,854
M1	TANGIBLE OTHER PERSONAL, MOB	136		\$148,803	\$2,696,689	\$2,209,172
X	TOTALLY EXEMPT PROPERTY	54	177.6149	\$0	\$2,173,341	\$0
	<b>Totals</b>		<b>44,897.4808</b>	<b>\$5,570,258</b>	<b>\$320,783,721</b>	<b>\$211,224,892</b>

**2021 CERTIFIED TOTALS**

Property Count: 3,429

847 - DRAINAGE DISTRICT #3  
ARB Approved Totals

7/26/2021 11:17:06AM

**CAD State Category Breakdown**

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A	1	0.0960	\$0	\$18,539	\$18,539
A1 REAL, RESIDENTIAL, SINGLE-FAMIL	754	1,318.7137	\$3,474,024	\$110,393,613	\$78,563,533
A2 REAL, RESIDENTIAL, MOBILE HOME	58	97.0619	\$78,072	\$2,242,134	\$1,859,000
A7 REAL/RES/MH 5 AC/LESS-BY OWNE	191	199.6399	\$76,052	\$5,107,349	\$3,695,269
C1 REAL, VACANT PLATTED RESIDENTI	439	954.1176	\$0	\$6,463,355	\$6,451,355
C2 REAL, VACANT PLATTED COMMERCIAL	7	65.6310	\$0	\$359,656	\$359,656
D1 REAL, ACREAGE, RANGELAND	877	38,279.5268	\$0	\$64,442,650	\$4,298,725
D2 REAL, ACREAGE, TIMBERLAND	106		\$280,340	\$2,301,144	\$2,301,144
D3 REAL, ACREAGE, FARMLAND	36	499.3982	\$502,987	\$4,818,853	\$4,649,875
D4 REAL, ACREAGE, UNDEVELOPED LA	152	2,191.0453	\$0	\$6,286,558	\$6,286,558
D5 UNFILLED LAND	7	129.3540	\$0	\$637,727	\$637,727
E1 REAL, FARM/RANCH, HOUSE	85	534.4855	\$721,132	\$18,261,830	\$13,209,291
E2 REAL, FARM/RANCH, MOBILE HOME	7	44.8810	\$7,912	\$536,513	\$349,532
E7 MH ON REAL PROP (5 AC/MORE) MH	34	155.3767	\$500	\$1,343,993	\$1,101,566
F1 REAL, Commercial	36	70.3452	\$280,436	\$11,623,111	\$11,623,111
F2 REAL, Industrial	9		\$0	\$13,740,542	\$13,585,802
F5 OPERATING UNITS ACREAGE	17	176.7287	\$0	\$959,168	\$959,168
G1 OIL AND GAS	444		\$0	\$4,849,790	\$4,849,790
J3 REAL & TANGIBLE PERSONAL, UTIL	5	0.8000	\$0	\$7,607,718	\$7,607,718
J4 REAL & TANGIBLE PERSONAL, UTIL	3	0.0964	\$0	\$254,913	\$254,913
J6 REAL & TANGIBLE PERSONAL, UTIL	28	2.5680	\$0	\$9,178,961	\$9,178,961
J8 REAL & TANGIBLE PERSONAL, UTIL	14		\$0	\$1,673,675	\$1,673,675
L1 TANGIBLE, PERSONAL PROPERTY, C	74		\$0	\$21,150,863	\$14,499,958
L2 TANGIBLE, PERSONAL PROPERTY, I	11		\$0	\$21,661,036	\$21,000,854
M1 TANGIBLE OTHER PERSONAL, MOBI	136		\$148,803	\$2,696,689	\$2,209,172
X	54	177.6149	\$0	\$2,173,341	\$0
<b>Totals</b>		<b>44,897.4808</b>	<b>\$5,570,258</b>	<b>\$320,783,721</b>	<b>\$211,224,892</b>

# 2021 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts

Date: 08/04/2021 11:44 AM

## Jefferson County Drainage District #3

**409-243-3495**

Water District Name

Phone (area code and number)

**P. O. Box 120 Hamshire, TX 77622**

**jcdd3.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-approved tax rate. The information provided in this worksheet is offered as a 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 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) 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.

Worksheet	Amount/Rate
1. 2020 average appraised value of residence homestead. <sup>1</sup>	\$113,194
2. 2020 general exemptions available for the average homestead Excluding age 65 or older or disabled persons exemptions. <sup>2</sup>	\$22,244
3. 2020 average taxable value of residence homestead Line 1 minus Line 2.	\$90,950
4. 2020 adopted M&O tax rate.	\$0.338353/\$100
5. 2020 M&O tax on average residence homestead Multiply Line 3 by Line 4, divide by \$100.	\$307.73
6. Highest M&O tax on average residence homestead with increase Multiply Line 5 by 1.08. <sup>3</sup>	\$332.34
7. 2021 average appraised value of residence homestead.	\$150,532
8. 2021 general exemptions available for the average homestead Excluding age 65 or older or disabled persons exemptions. <sup>4</sup>	\$40,970
9. 2021 average taxable value of residence homestead Line 7 minus Line 8.	\$109,562
10. Highest 2021 M&O Tax Rate Line 6 divided by Line 9, multiply by \$100. <sup>5</sup>	\$0.303335/\$100
11. 2021 debt tax rate.	\$0/\$100
12. 2021 contract tax rate.	\$0/\$100
13. 2021 Voter-Approval Tax Rate (Add Lines 10, 11, and 12).	\$0.303335/\$100

## 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.<sup>7</sup>

Worksheet	Amount/Rate
14. 2020 average taxable value of residence homestead. Enter the amount from Line 3.	\$90,950
15. 2020 adopted total tax rate.	\$0.338353/\$100
16. 2020 total tax on average residence homestead. Multiply Line 14 by Line 15.	\$307.73
17. 2021 highest amount of taxes per average residence homestead. Multiply Line 16 by 1.08.	\$332.34
18. 2021 tax election tax rate. Divide Line 17 by Line 9 and multiply by \$100.	\$0.303335/\$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.<sup>6</sup>

**print here** Allison Nathan Getz  
Printed Name of Water District Representative

**sign here**   
Water District Representative

August 5, 2021  
Date

<sup>1</sup>Tex. Water Code Section 49.236(a)(2)(C)

<sup>2</sup>Tex. Water Code Section 49.236(a)(2)(D)

<sup>3</sup>Tex. Water Code Section 49.23601(a)(3) and 49.23603(a)(3)

<sup>4</sup>Tex. Water Code Section 49.236(a)(2)(E)

<sup>5</sup>Tex. Water Code Section 49.23601, 49.23602(d), and 49.23603