2026 Water District Worksheet for Low Tax Rate and Developing Districts

Travis County Municipal Utility District No. 8 July 29, 2026

Developing

Data Entry Page

1.	The Districts PROPOSED 2026 Total Tax Rate	$	0.4930	/$100
2.	2026 average appraised value of residence homestead.	$	3,827,259	
3.	2026 average taxable value of residence homestead.	$	3,227,513	
4.	2025 average appraised value of residence homestead.	$	4,153,482	
5.	2025 average taxable value of residence homestead.	$	3,253,547	
6.	The district's 2025 Total Tax Rate.	$	0.4890	/$100
7.	The district's 2025 Maintenance & Operation Tax Rate.	$	0.0900	/$100

Complete lines 8 thru 14 ONLY if you have qualified debt or contract service.

8.	2026 Net Taxable Value	$	228,240,991	
9.	2026 Total Qualified Contract Service	$	0.00	
10.	2026 Total Qualified Debt Service	$	0.00	
11.	SEE NOTE2 BELOW. Total amount to be applied against above Debt and Contract Service from sources other than 2026 tax levy (e.g. from fund reserves).	$	0.00	
12.	**Your Final Calculated Debt Rate is:**	**$**	**0.3300**	**/$100**

NOTE1: If line 12 displays "NEG#", then the amount entered on line 11 is too high.

Use the following ONLY if you wish a specified debt rate.

NOTE2: If you have a specific TARGET DEBT RATE, enter that rate on line 13 and enter the amount that appears in line 14 into line 11. If you have done this correctly, line 12 will now equal line 13. If line 14 displays "NEG#", then your target debt rate is higher than the law permits; you may not use that target rate.

13.	2026 Target Debt Rate	$	0.3300	/$100
14.	Amount you need to enter into line 11	$	0.33	

2026 Water District Worksheet for Low Tax Rate and Developing Districts

Travis County Municipal Utility District No. 8 July 29, 2026

Developing

NOTE: This worksheet provides the numbers you will need for your Notice, but it is not in the format required for publicaton. An example of the notice is provided on the Comptroller's website at https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/notices.php.

Notice of Public Hearing Notice Calculations

1.	2025 average appraised value of residence homestead		$	4,153,482	
2.	homestead (excluding senior citizen's or disabled person's exemptions)	-	$	899,935	
3.	2025 average taxable value of residence homestead (line 1 minus line 2)	=	$	3,253,547	
4.	2025 adopted TOTAL tax rate (per $100 of value)	x	$	0.4890	/$100
5.	2025 Total tax on average residence homestead (multiply line 3 by line 4, divide by $100)	=	$	15,909.84	
6.	2026 average appraised value of residence homestead		$	3,827,259	
7.	homestead (excluding senior citizen's or disabled person's exemptions)	-	$	599,746	
8.	2026 average taxable value of residence homestead (line 8 minus line 9)	=	$	3,227,513	
9.	2026 proposed TOTAL tax rate (per $100 of value)	x	$	0.4930	/$100
10.	2026 Total tax on average residence homestead (multiply line 8 by line 9, divide by $100)	=	$	15,911.64	
11.	Difference in Rates per $100 value		$	0.0040	/$100
12.	Percentage increase/decrease in rates (+/-)			0.81%	
13.	Annual increase/decrease in taxes if proposed tax rate is adopte		$	1.80	
14.	percentage of increase			0.01%	

2026 Water District Voter-Approval Tax Rate Worksheet
Low Tax Rate and Developing Districts **Form 50-858**

Travis County Municipal Utility District No. 8 **512 435-2300**
Water District Name Phone (area code and number)

Armbrust & Brown, PLLC, 100 Congress Ave., Suite 1300, Austin, TX
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.

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 as 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. Source materials must contain data for all worksheets used.

Hyperlink to supporting documentation: https://abaustin.sharefile.com/public/share/web-sb07bb7ab0ba54366b5f75e11b4835fcd [abaustin.sharefile.com]

Line.	Worksheet		Amount/Rate
1.	**2025 average appraised value of residence homestead.**	$	4,153,482
2.	**2025 general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions.	$	899,935
3.	**2025 average taxable value of residence homestead.** Line 1 minus Line 2.	$	3,253,547
4.	**2025 adopted M&O tax rate (per $100 of value).**	$	0.0900 /$100
5.	**2025 M&O tax on average residence homestead.** Multiply Line 3 by Line 4, divide by $100.	$	2,928.19
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.08.	$	3,162.45
7.	**2026 average appraised value of residence homestead.**	$	3,827,259
8.	**2026 general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions.	$	599,746
9.	**2026 average taxable value of residence homestead.** Line 7 minus Line 8.	$	3,227,513
10.	**Highest 2026 M&O Tax Rate.** Line 6 divided by Line 9, multiply by $100	$	**0.0979** /$100
11.	**2026 Debt Tax Rate.**	$	**0.0735** /$100
12.	**2026 Contract Tax Rate.**	$	**0.3300** /$100
13.	**2026 Voter-Approval Tax Rate.** Add lines 10 ,11, and 12.	$	**0.5014** /$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.

Line.	Worksheet		Amount/Rate
14.	**2025 average taxable value of residence homestead.** Enter the amount from Line 3.	$	3,253,547.00
15.	**2025 adopted total tax rate.**	$	0.4890 /$100
16.	**2025 total tax on average residence homestead.** Multiply Line 14 by Line 15, divide by $100.	$	15,909.84
17.	**2026 highest amount of taxes per average residence homestead.** Multiply Line 16 by 1.08, divide by $100.	$	17,182.63
18.	**2026 tax election tax rate.** Divide Line 17 by Line 9 and multiply by $100.	$	0.5323 /$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.

Linda C. Hubble
Printed Name of Water District Representative

July 29, 2026
Date