



Board Meeting
&
Workshop

Clearwater Underground Water Conservation District
640 Kennedy Court
Belton, Texas

Wednesday
August 27, 2025
1:30 p.m.

**Clearwater Underground Water Conservation District
Board Members**

**Jody Williams, Director Pct. 3
President**

15098 FM 437 South
P.O. Box 780
Rogers, TX 76569
Cell Phone: 254-493-4705
E-mail: jwilliams@cuwcd.org

**Leland Gersbach, Director Pct. 1
Vice-President**

7872 Hackberry
Holland, TX 76534
Phone: 254-657-2679
E-mail: lgersbach@cuwcd.org

**Gary Young, Director Pct. 2
Secretary**

1314 Creek View
Salado, TX 76571
Cell Phone: 972-571-3118
E-mail: gyoung@cuwcd.org

Scott Brooks, Director Pct. 4

425 Mercy Ranch Rd.
Florence, TX 76527
Phone: 254-226-4000
E-mail: sbrooks@cuwcd.org

Jim Brown, Director At-Large

1350 Mission Trail
Salado, TX 76571
Phone: 832-928-3348
E-mail: jbrown@cuwcd.org

**NOTICE OF THE MEETING OF THE
CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT
August 27, 2025**

Notice is hereby given that the above-named Board will hold a Board meeting on Wednesday, August 27, 2025 beginning at 1:30 p.m., in the Clearwater UWCD Board Room located at 640 Kennedy Court, Belton, Texas. The following items of business will be discussed¹.

Board Meeting:

1. Invocation and Pledge of Allegiance.
2. Public comment.²
3. Approve minutes of the August 13, 2025, Board meeting.
4. Hold Public Hearing on the proposed changes to District Rules.
5. Discuss, consider, and take appropriate action, if necessary, to adopt changes to the District Rule, by resolution.
6. Hold Public Hearing on the proposed changes to the Administrative Fee Schedule.
7. Discuss, consider, and take appropriate action, if necessary, to adopt changes to the Administrative Fee schedule, by resolution.
8. Hold Public Hearing on the proposed tax rate for tax year 2025.
9. Discuss, consider, and take appropriate action, if necessary, to adopt the District Budget for FY2026.
10. Discuss, consider, and take appropriate action, if necessary, to adopt the District tax rate for tax year 2025, by resolution.
11. Discuss, consider, and take appropriate action, if necessary, to approve surety bond for CTWA representative.
12. Discuss, consider, and take appropriate action, if necessary, to approve the FY25 line-item budget amendments as requested.
13. General Manager's Report concerning office management and staffing related to District Management Plan³.
14. Director comments and reports³.
15. Discuss agenda items for the next meeting.
16. Set time and place for the next meeting.
17. Adjourn.

Dated the 15th day of August 2025.

Jody Williams, Board President

By: 
Dirk Aaron, Asst. Secretary

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Agenda items may be considered, deliberated and/or acted upon in a different order than set forth above.

CUWCD is committed to compliance with the Americans with Disabilities Act (ADA). Reasonable accommodation and equal opportunity for effective communications will be provided upon request. Please contact CUWCD's office at 254-933-0120 at least 24 hours in advance if accommodation is needed.

¹ During the meeting, the Board reserves the right to go into executive session for any of the purposes authorized under Chapter 551 of the Texas Government Code, for any item on the above agenda or as otherwise authorized by law.

² Please limit comments to 3 minutes. The Board is not allowed to take action on any subject presented that is not on the agenda, nor is the Board required to provide a response; any substantive consideration and action by the Board will be conducted under a specific item on a future agenda.

³ No formal action will be taken by the Board on these agenda items. These items are on the agenda to provide CUWCD's staff, Stakeholder Committees, and Directors with an opportunity to bring to the public's and each other's attention important activities and issues pertinent to the management of groundwater within the District, including, but not limited to, current events in the District involving groundwater, wells, or CUWCD permittees, state or regional developments related to water management, and activities of the staff, and Directors. Substantive deliberation and formal action on any of these issues will be conducted pursuant to a specific item on a future agenda.

Clearwater Underground Water Conservation District Meeting
640 Kennedy Court
Belton, TX
Wednesday, August 13, 2025
Minutes

The Clearwater Underground Water Conservation District (CUWCD) held a Workshop and Board meeting at 1:30 p.m. on Wednesday, August 13, 2025, in the Clearwater UWCD Board Room located at 640 Kennedy Court, Belton, Texas.

Board Members Present:

Jody Williams, President, Pct 3
Leland Gersbach, Vice Pres, Pct 1
Gary Young, Secretary, Pct 2
Scott Brooks, Director, Pct 4
Jim Brown, Director, At-Large

Absent:

Staff:

Dirk Aaron, General Manager
Whitney Ingram, Asst. General Manager
Shelly Chapman, Admin. Manager

Guests:

Mike Keester – KT Groundwater
Chuck Brashear
Cole Ruiz – Lloyd Gosselink (online)

Neil Deeds – Intera
Peter DiLillo

Sandra Blankenship – WCID#1
Steve Dowell – Morgan's Point Resort

Workshop convened with President, Jody Williams, at 1:30 p.m.

Workshop Item #1: Receive information related to the 89th Legislative Session and Groundwater Legislation.

Dirk Aaron briefed the Board on Groundwater Legislation related to this Legislative session. He highlighted HB215, HB216, HB217, and HB218. Cole Ruiz also gave some insight on these bills.

Workshop Item #2: Receive information related to the FY26 Tax Rate and District Budget.

Whitney presented items of interest related to the FY26 Tax Rate and District budget. She presented study and data enhancement proposals. She presented additional considerations to the proposed FY26 budget to include an additional increase in salary for Tristin Smith.

Whitney asked the Board to review the draft budget worksheet and consider funding recommendations as presented.

The Board discussed proposed budget and conveyed their thoughts related to a proposed tax rate.

Workshop Item #3: Receive proposed redline changes to the District Rules.

Whitney presented redline changes to the District Rules. The proposed revisions and amendments incorporate changes made to Chapter 36 of the Texas Water Code by the 89th Texas Legislature. Cole answered questions related to the changes.

Workshop Item #4: Receive proposed redline changes to the Administrative Fee Schedule.

In January 2025, the Board discussed establishing an annual review and associated hearing of the Administrative Fee Schedule to take place before the adoption of the district budget. Whitney presented background related to the changes. She presented the proposed changes and noted that all changes will be adopted, by resolution, at the August 27th meeting and will take effect immediately. In January of 2026, the staff will invoice for transport fees incurred during calendar year 2025 according to the new rate adopted in the Administrative Fee schedule.

Workshop Item #5: Discuss plans for the 2025 Bell County Water Symposium.

Whitney noted that the date for the 2025 Bell County Water Symposium has been set for November 19th at the Candence Bank Center. She is currently working on discussion topics and speakers.

Workshop Item #6: Receive updates related to GMA8 DFC determination, per TWC section 36. 108, and plans for the next round.

Neil Deeds (Intera) gave an update on the draft model. He noted that all changes have been completed, and they should have results of the run in the next couple of weeks.

Whitney inquired about the appointment of representatives to GMA 8 once Dirk retires. Dirk commented that Whitney will step into his place, and the Board can appoint an alternate. Jody stated that Gary is currently the alternate and asked if he would like to continue serving in that capacity for GMA 8. Gary confirmed that he would still like to continue as alternate for GMA 8. Whitney will draft a letter for GMA 8 stating that she will be replacing Dirk at GMA 8 and Gary will continue to serve as her alternate.

Workshop closed with President, Jody Williams, at 3:47 p.m.

1. Invocation and Pledge of Allegiance.

President Jody Williams lead the invocation.

Secretary, Gary Young, led the Pledge of Allegiance.

2. Public Comment.

No public comments.

3. Approve minutes of July 9, 2025, Board meeting and workshop.

Board members received the minutes of July 9, 2025, Board meeting and workshop in their Board packet to review prior to the meeting.

Vice President, Leland Gersbach, moved to approve the minutes of July 9, 2025, Board meeting and Workshop as presented. Director, Scott Brooks, seconded the motion.

Motion carried 5-0.

4. Discuss, consider, and take appropriate action, if necessary, to accept the monthly Financial Report for July 2025 (FY25) as presented.

Board members received the monthly financial report for July 2025 in their Board packet to review prior to the meeting.

Director, Jim Brown, moved to accept the July 2025 financial report as presented. Secretary, Gary Young, seconded the motion.

Motion carried 5-0.

5. Discuss, consider, and take appropriate action, if necessary, to accept the monthly Investment Fund account report for July 2025 (FY25) as presented.

Board members received the monthly investment Fund account report for July 2025 in their Board packet to be reviewed prior to the meeting.

Secretary, Gary Young, moved to accept the monthly Investment Fund account report for July 2025 as presented. Director, Scott Brooks, seconded the motion.

Motion carried 5-0.

6. Discuss, consider, and take appropriate action, if necessary, to approve the FY25 line-item budget amendments as requested.

Shelly presented the line-item budget amendment request as follows:

1. Baylor University – line-item 53110.4 Spring Shed (Baylor Study – AJ):

At the Board meeting in July, the Board directed staff to make the final payment for the sponsored study in the FY25 fiscal year instead of carrying it over to FY26. Shelly is requesting a line-item budget amendment of \$20,000 of \$17,355 to be moved from 53120.1-Coalition (RHCP) and the remaining balance of \$2,645 from 53130.5-Geo Logging.

2. North Texas GCD – line-item 50615 GAM Development (GMA 8):

Shelly is requesting a line-item budget amendment of \$3,416.24 to be moved from 50250-Contingency to cover additional expenses for GMA 8.

3. Lloyd Gosselink – line-item 53703 Legal-General Rules/Accountability:

Shelly is requesting a line-item budget amendment of \$941.50 to be moved from 53702-Legal/Endangered Species to cover additional legal expenses related to rule changes.

	Line Item	Invoice \$	Available Funds	Amount Requested	From	Available Funds	Remaining Funds
Baylor Univ	53110.4-Pring Shed(BAYLOR	\$20,000.00	\$0.00	\$17,355.00	53120.1-Coalition (RHCP)	\$17,355.00	\$0.00
				\$2,645.00	53130.5-Geo Logging	\$3,000.00	\$355.00
				\$20,000.00			
NTGCD	50615-GAM Development	\$3,417.13	\$0.89	\$3,416.24	50250-Contingency	\$7,277.00	\$3,860.76
Lloyd Goss	53703-Legal/Rules/Accountab	\$1,943.00	\$1,001.50	\$941.50	53702-Endangerd Species	\$2,500.00	\$1,558.50

Director, Scott Brooks, moved to approve the line-item budget amendments as requested. Secretary, Gary Young, seconded the motion.

Motion carried 5-0.

7. Discuss, consider, and take appropriate action, if necessary, to set the preliminary tax rate for tax year 2025 on the proposed budget for FY26.

The preliminary tax rate was discussed at length during workshop item #2. Based on that discussion, Scott commented that he would support keeping the tax rate at .002230 but would prefer to set it at the “no new revenue” rate of .002130. Leland concurred with Scott.

Director, Jim Brown, moved to set the preliminary tax rate at .002230 for tax year 2025 on proposed budget for FY2026. Secretary, Gary Young, seconded the motion.

Motion carried 5-0.

8. Discuss, consider, and take appropriate action, if necessary, to set the public hearing date and adoption of the FY26 budget.

Based on posting and notice deadlines for public hearings, it was recommended that the Board set the date for the public hearing to adopt the FY2026 budget for Wednesday, August 27th.

Director, Scott Brooks, moved to set the public hearing for adoption of the FY2026 budget for Wednesday, August 27th. Director, Jim Brown, seconded the motion.

Motion carried 5-0.

9. Discuss, consider, and take appropriate action, if necessary, to set the public hearing date and adoption of the tax rate for tax year 2025.

Based on posting and notice deadlines for public hearings, it was recommended that the Board set the date for the public hearing to adopt the tax rate for tax year 2025 on Wednesday, August 27th.

Secretary, Gary Young, moved to set the public hearing to adopt the tax rate for tax year 2025 for Wednesday, August 27th. Director, Jim Brown, seconded the motion.

Motion carried 5-0.

10. Discuss, consider, and take appropriate action if necessary to adopt, by resolution, the appointment of Dirk Aaron as founding member representative to the Central Texas Water Alliance.

With the creation of the CTWA by the 89th Legislature, Clearwater UWCD has the authority to appoint a representative to serve as one of the Alliance’s founding members. The Board has already appointed and approved Dirk Aaron to serve in this role.

Secretary, Gary Young, moved to adopt, by resolution, the appointment of Dirk Aaron as a representative to the CTWA. Director, Scott Brooks, seconded the motion.

Motion carried 5-0.

11. General Manager's report concerning office management and staffing related to District Management Plan.

Whitney Ingram presented the General Manager's report.

- Management plan has been submitted to TWCD for approval. It has not been reviewed yet. TWDB could not say when the review would be completed.
- Drilling permit updates: City of Temple still in process; Mustang Spring was issued their PWS # and the CCN released from Georgetown.
- Future drilling permits on the horizon are: Salado Airport, Morgan's Point Resort (one of two wells), and WCID #2.

12. Review monthly report and possible consideration and Board action on the following:

- a) Drought Status Reports***
- b) Education Outreach Update***
- c) Monitoring Wells***
- d) Rainfall Reports***
- e) Well Registration Update***
- f) Aquifer Status Report & Non-exempt Monthly Well Production Reports***

Copies of the Monthly Staff Reports were given to the Board Members to review. No action is required. Information items only. Whitney gave a brief overview of items listed.

13. Director's comments and reports.

- **Gary Young:** None
- **Scott Brooks:** None
- **James Brown:** Toured the lettuce plant with Whitney and the Water Ambassadors. He was impressed with their operation and thoroughly enjoyed the tour.
- **Jody Williams:** Jody thanked the staff for all their hard work.
- **Leland Gersbach:** None

14. Discuss agenda items for the next meeting.

- Update from Mike Keester
- Update on Groundwater Management Plan
- Public Hearing to adopt FY26 and set tax rate for tax year 2025
- Reception for Dirk 11:00-1:00

15. Set the time and place of the next meeting.

Wednesday, August 27, 2025, 1:30 – CUWCD Board Room – 640 Kennedy Court, Belton

16. Adjourn.

Board meeting adjourned with President, Jody Williams, at 4:40 p.m.

**Jody Williams, President or
Leland Gersbach, Vice President**

ATTEST:

**Gary Young, Secretary or
Dirk Aaron, Assistant Secretary**

**Board Meeting
August 27, 2025**

**Agenda Items #4 & 5
Proposed District Rule Changes**

Agenda Items:

4. Hold Public Hearing on the proposed changes to District Rules.
5. Discuss, consider, and take appropriate action, if necessary, to adopt changes to the District Rule, by resolution.

Narrative:

The proposed revisions and amendments to the District Rules incorporate changes made to Chapter 36, Texas Water Code, by the 89th Texas Legislature and include changes to Rule 13.2 regarding export of groundwater out of the District. A 20-day notice for a public hearing on the proposed amendments to Rules 3, 12, and 13 was posted with the county clerk on August 7th, 2025 at 8:47 AM, printed in Temple Daily Telegram and Killeen Daily Herald, and posted on the District website with a red-line copy of the proposed changes.

The Board will hold a public hearing to receive comments on the potential rule changes. Following the close of the public hearing, the Board will discuss, consider, and take appropriate action, if necessary, to adopt amendments to the District rules.

SUMMARY OF PROPOSED REVISIONS WITH EXPLANATIONS

	Pg	Rule	Proposed Revision	Explanation
1	10	Section 3 District Management Plan	Adds the following language to Section 3. <u>...in accordance with Section 36.1071, Texas Water Code.</u>	HB 2078
2			Adds the following language to Section 3. <u>...and the amount of Modeled Available Groundwater corresponding to the most recently approved Desired Future Conditions.</u>	SB 1583
3	73	Rule 12.3 Rule Enforcements	Amends Rule 12.3.3 subsection (a) as follows: <u>\$10,000.00 \$25,000.00</u>	HB 5560
4			Adds the following language to 12.3.3 subsection (a): <u>Notwithstanding the foregoing, the Board may recover a civil penalty in excess of the maximum penalty allowed by this Rule if the Board determines, and a court concurs, that the person gained an economic benefit greater than the maximum penalty as a result of the violation.</u>	

5			<p>Amends Rule 12.3.3 subsection (b) (1-5) as follows:</p> <p>(1) compliance history; (2) efforts to correct the violation and whether the violator makes a good faith effort to cooperate with the District; (3) the penalty amount necessary to ensure future compliance and deter future noncompliance; (4) any enforcement costs related to the violation; and (5) any other matters deemed necessary by the Board.</p> <p>(1) the nature, circumstances, extent, duration, and gravity of the violation, with special emphasis on the effect of the violation: one: a. Groundwater resources; b. Another person's right to produce groundwater; c. Public health and safety; or d. Other water resources or the environment; (2) With respect to the alleged violator: a. The history and extent of previous violations (i.e. compliance history); b. The degree of culpability, including whether the violation was attributable to mechanical or electrical failures and whether the violation could have been reasonably anticipated and avoided; c. The demonstrated good faith, including actions taken by the alleged violator to rectify the cause of the violation and to compensate the affected person; d. Whether there was an economic benefit gained as a result of the violation and, if so, the amount of the economic benefit; e. The amount necessary to deter future violations; and f. If the alleged violator is a person required to adopt a drought contingency plan under Texas Water Code § 11.1272 and overproduction of groundwater is the basis of the alleged violation, whether the person acted in good faith and exercised reasonable diligence in implementing and enforcing the terms and the plan; (3) any enforcement costs related to the violation, including but not limited to the District's legal fees and other consultant fees, if any; and (4) any other matters deemed necessary by the Board.</p>	
6	76	Rule 13.2 Groundwater Export Fee	<p>Amends Rule 13.2.1 subsection (b) as follows:</p> <p>20.0 cents or \$0.20 20.6 cents or \$0.206</p>	Subsection (b) reflects allowed increase in export fees pursuant to HB 3059
7			<p>Adds subsection (d) to Rule 13.2.3 as follows:</p> <p>d) If the District enters into an interlocal contract with another groundwater conservation district under Chapter 791, Government Code, maintaining operability of wells located in that district that are significantly affected by groundwater development, so long as the interlocal agreement with the other district authorizes funds to be used for that purpose.</p>	Provides clarity on use of transported fees

8		<p>Adds Rule 13.2.5 as follows:</p> <p><u>13.2.5 A permit holder who transports groundwater for use outside of the District shall either:</u></p> <p>a) <u>Install and maintain a meter that accurately measures the volume of groundwater transported out of the District. The Meter shall be read each month, and the volume of groundwater exported must be reported to the District using a form or electronic reporting system approved by the District. The Meter must comply with all applicable requirements of Rule 5.5, including requirements related to installation, reporting, accuracy, and testing. The permit holder must maintain accurate records of the volume exported and the purpose of the export, and such records must be made available for inspection by the District or its representatives.</u></p> <p><u>Or</u></p> <p>b) <u>Elect not to install a meter and instead pay the export fee prescribed in Rule 13.2.1 on the total amount of groundwater authorized under the applicable permit, regardless of the total actual volume of groundwater exported out of the District.</u></p>	<p>Provides transport holder options in reporting vs take or pay invoicing</p>
9		<p>Adds Rule 13.2.6 as follows:</p> <p><u>13.2.6 A permit holder who transports groundwater outside of the District and does not install a meter to measure the volume of groundwater exported out of the District shall be invoiced an export fee based on the full annual volume of groundwater their permit authorizes for export outside of the District.</u></p>	

Notes:

The following bills, passed by the 89th Legislature, amend Chapter 36, and are incorporated into the Rules under these revisions.

- **HB 2078** – Relating to the joint planning of desired future conditions in groundwater management areas.
- **SB 1583** – Relating to management plans adopted by GCD.
- **HB 5560** – Relating to penalties in certain suits involving a GCD.

District Rule 13.2 Groundwater Export Fee:

Per TWC Sec. 36.122 and District Rule 13.2, the District is proposing an export fee increase to \$0.206 per thousand gallons of water exported from the District.

See the figure below listing the six transporting entities in the District. The table includes the difference between the collected transport fees in FY24 in comparison to potential scenarios – the potential fees incurred with the proposed transport rate if metered and the same production occurred, and the potential fees incurred with the proposed transport rate if the entity is charged for the full allowable export permit.

2024 Transport Fees - Actual	East Bell	Little Elm	Bell-Milam	O&B	JSWSC	CTWSC	Total
Total Transport Permit	1,010,138	900,913	35,660,000	606,977	47,639,478	239,500,802	
Total Water Transported (conjunctive)	3,472,080	2,142,925	129,265,208	2,249,120	3,886,000	282,739,999	
% Groundwater (x)	10.03%	29.00%	16.00%	2.30%	100.00%	5.00%	
Total Groundwater Transported	348,250	621,448	20,269,882	51,730	3,886,000	14,137,000	
(÷)	1000	1000	1000	1000	1000	1000	
	348.25	621.45	20,269.88	51.73	3,886.00	14,137.00	
District Fee (x)	0.025	0.025	0.025	0.025	0.025	0.025	
Transport Fee	\$8.71	\$15.54	\$506.75	\$1.29	\$97.15	\$353.42	\$982.86
POTENTIAL Fees - Metered	East Bell	Little Elm	Bell-Milam	O&B	JSWSC	CTWSC	Total
Total Transport Permit	1,010,138	900,913	35,660,000	606,977	47,639,478	239,500,802	
Total Water Transported (conjunctive)	3,472,080	2,142,925	129,265,208	2,249,120	3,886,000	282,739,999	
% Groundwater (x)	10.03%	29.00%	16.00%	2.30%	100.00%	5.00%	
Total Groundwater Transported	348,250	621,448	20,269,882	51,730	3,886,000	14,137,000	
(÷)	1000	1000	1000	1000	1000	1000	
	348.25	621.45	20,269.88	51.73	3,886.00	14,137.00	
District Fee (x)	0.206	0.206	0.206	0.206	0.206	0.206	
Transport Fee	\$71.74	\$128.02	\$4,175.60	\$10.66	\$800.52	\$2,912.22	\$8,098.75
POTENTIAL Fees - Allowable Transport	East Bell	Little Elm	Bell-Milam	O&B	JSWSC	CTWSC	Total
Total Transport Permit	1,010,138	900,913	35,660,000	606,977	47,639,478	239,500,802	
Total Water Transported (conjunctive)	1,010,138	900,913	35,660,000	606,977	47,639,478	239,500,802	
% Groundwater (x)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Total Groundwater Transported	1,010,138	900,913	35,660,000	606,977	47,639,478	239,500,802	
(÷)	1000	1000	1000	1000	1000	1000	
	1,010.14	900.91	35,660.00	606.98	47,639.48	239,500.80	
District Fee (x)	0.206	0.206	0.206	0.206	0.206	0.206	
Transport Fee	\$208.09	\$185.59	\$7,345.96	\$125.04	\$9,813.73	\$49,337.17	\$67,015.57

See the reference to TWC statute and current District Rules below.

TWC Sec. 36.122. TRANSFER OF GROUNDWATER OUT OF DISTRICT.

- (e) Except as provided by Subsection (e-1), the district may impose an export fee or surcharge using one of the following methods:
 - (1) a fee negotiated between the district and the exporter;
 - (2) for a tax-based district, a rate not to exceed 20 cents for each thousand gallons of water exported from the district; or
 - (3) for a fee-based district, a rate not to exceed the greater of 20 cents for each thousand gallons or a 50 percent surcharge, in addition to the district's production fee, for water exported from the district.
- (e-1) Effective January 1, 2024, the maximum allowable rate a district may impose for an export fee or surcharge under Subsection (e)(2) or (e)(3) increases by three percent each calendar year.
- (e-2) A district governed by a special law in regard to an export fee or surcharge on water exported from the district may charge an export fee or surcharge in accordance with that special law or in accordance with Subsections (e) and (e-1).
- (e-3) An export fee or surcharge imposed under Subsection (e) or an increase in an imposed export fee or surcharge is not valid unless it is approved by the board after a public hearing.

CUWCD RULE 13.2 GROUNDWATER EXPORT FEE

- 13.2.1 The District may impose a reasonable fee or surcharge, established by Board resolution, for export of groundwater out of the District using one of the following methods: a) a fee negotiated between the District and the exporter; or b) a rate not to exceed 20 cents for each thousand gallons of water exported out of the District.
- 13.2.2. Effective January 1, 2024, the maximum allowable rate the District may impose for an export fee or surcharge under this Rule shall increase each calendar year in accordance with Section 36.122(e-1), Texas Water Code. An export fee or surcharge imposed, or an increase in an import export fee or surcharge, is not valid unless it is approved by the Board after a public hearing.

GM Recommendations:

- ✓ Adopt amendments to District rules, by resolution.



*Clearwater Underground Water
Conservation District*

DRAFT PROPOSED AMENDMENTS TO

District Rules

**Proposed amendments to existing District Rules 3.0, 12.3, and 13.2
(reflected in red-line/strike-out)**

SECTION 3 DISTRICT MANAGEMENT PLAN

The Board shall adopt a Management Plan that specifies the acts, procedures, performance and avoidance necessary to prevent Waste, the reduction of artesian pressure, or the draw-down of the water table in accordance with Section 36.1071, Texas Water Code. The District shall use the Rules of the District to implement the Management Plan. The Board will review the plan at least every fifth year. Upon adoption of Desired Future Condition(s) under Section 36.108 of the Texas Water Code, the District shall update its Management Plan within two years of the date of the adoption of the Desired Future Condition(s). The District shall thereafter update its Rules to implement the Management Plan within one year of the date the Management Plan is updated to include the adopted Desired Future Condition(s) and the amount of Modeled Available Groundwater corresponding to the most recently approved Desired Future Conditions. If the Board considers a new plan necessary or desirable, based on evidence presented at hearing, a new plan will be adopted. A plan, once adopted, remains in effect until amended, or until the adoption of a new plan.

RULE 12.3 RULE ENFORCEMENT

12.3.3 Remedies

- (a) The Board shall consider the appropriate remedies to pursue against an alleged violator during the show cause hearing, including assessment of a civil penalty, injunctive relief, or assessment of a civil penalty and injunctive relief. In assessing civil penalties, the Board may determine that each day that a violation continues shall be considered a separate violation. The civil penalty for a violation of any District Rule is hereby set at the lower of ~~\$25,000.00~~ per violation or a lesser amount determined after consideration, during the enforcement hearing, of the criteria in subsection (b) of this Rule. Notwithstanding the foregoing, the Board may recover a civil penalty in excess of the maximum penalty allowed by this Rule if the Board determines, and a court concurs, that the person gained an economic benefit greater than the maximum penalty as a result of the violation.
- (b) In determining the amount of a civil penalty, the Board of Directors shall consider the following factors:
- (1) the nature, circumstances, extent, duration, and gravity of the violation with special emphasis on the effect of the violation: one;
 - a. Groundwater resources;
 - b. Another person's right to produce groundwater;
 - c. Public health and safety; or
 - d. Other water resources or the environment;
 - (2) With respect to the alleged violator:
 - a. The history and extent of previous violations (i.e. compliance history);
 - b. The degree of culpability, including whether the violation was attributable to mechanical or electrical failures and whether the violation could have been reasonably anticipated and avoided;

Deleted: 10

Deleted: (1) compliance history

Deleted: ;

Deleted: (2) efforts to correct the violation and whether the violator makes a good faith effort to cooperate with the District;

- c. The demonstrated good faith, including actions taken by the alleged violator to rectify the cause of the violation and to compensate the affected person;
 - d. Whether there was an economic benefit gained as a result of the violation and, if so, the amount of the economic benefit;
 - e. The amount necessary to deter future violations; and
 - f. If the alleged violator is a person required to adopt a drought contingency plan under Texas Water Code § 11.1272 and overproduction of groundwater is the basis of the alleged violation, whether the person acted in good faith and exercised reasonable diligence in implementing and enforcing the terms and the plan;
- (3) any enforcement costs related to the violation, including but not limited to the District's legal fees and other consultant fees, if any;
and
(4) any other matters deemed necessary by the Board.

Deleted: (3) the penalty amount necessary to ensure future compliance and deter future noncompliance, ¶

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RULE 13.2 GROUNDWATER EXPORT FEE

13.2.1 The District may impose a reasonable fee or surcharge, established by Board resolution, for export of groundwater out of the District using one of the following methods:

- a) a fee negotiated between the District and the exporter; or
- b) a rate not to exceed 20.6 cents or \$0.206 for each thousand gallons of water exported out of the District.

13.2.3 The District may only use funds obtained from the rate increase under Rule 13.2.2 for costs related to assessing and addressing impacts associated with groundwater development as provided by Texas Water Code Section 36.207, including:

- a) Maintaining operability of wells significantly affected by groundwater development;
- b) Developing or distributing alternative water supplies;
- c) Conducting aquifer monitoring, data collection, and aquifer science; and
- d) If the District enters into an interlocal contract with another groundwater conservation district under Chapter 791, Government Code, maintaining operability of wells located in that district that are significantly affected by groundwater development, so long as the interlocal agreement with the other district authorizes funds to be used for that purpose.

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13.2.5 A permit holder who transports groundwater for use outside of the District shall either:

- a) Install and maintain a meter that accurately measures the volume of groundwater transported out of the District. The meter shall be read each month, and the volume of groundwater exported must be reported to the District using a form or electronic reporting system approved by the District. The meter must comply with all applicable

requirements of Rule 5.5, including requirements related to installation, reporting, accuracy, and testing. The permit holder must maintain accurate records of the volume exported and the purpose of the export, and such records must be made available for inspection by the District or its representatives.

Or

- b) Elected not to install a meter and instead pay the export fee prescribed in Rule 13.2.1 on the total amount of groundwater authorized under the applicable permit, regardless of the total actual volume of groundwater exported out of the District.

13.2.6 A permit holder who transports groundwater outside of the District and does not install a meter to measure the volume of groundwater exported out of the District shall be invoiced an export fee based on the full annual volume of groundwater their permit authorizes for export outside of the District.

Clearwater Underground Water Conservation District
Notice of Public Hearing on District Rules

Notice is hereby given that the Board of Directors of the Clearwater Underground Water Conservation District ("District") will hold a public hearing on Wednesday, August 27th, 2025, at 1:30 PM at the Clearwater Boardroom located at 640 Kennedy Court, Belton, Texas 76513 to discuss, consider, receive public comment, and potentially act on proposed amendments to District Rules 3, 12, and 13. The proposed amendments align the District's rules with recent legislation enacted by the Texas Legislature during the 2025 Legislative Session. The proposed amendments to the District Rules also include changes to Rule 13.2 regarding export of groundwater out of the District.

All interested members of the public are invited to participate and comment orally and in writing. A copy of the proposed amendments to the District Rules may be requested by email at schapman@cuwcd.org and may be reviewed or copied on the District's website at <https://cuwcd.org/>.

Dated: August 7, 2025

By: 

Dirk Aaron
General Manager
Clearwater Underground Water Conservation District

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2025 AUG - 7 A 8:47
SHELLEY COSTON
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Temple Garage Sales 200
DOWNSIZING
 Fri-Sat, Aug 8-9, 8a-2p
 Large furniture, stoves,
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1455 South General Bruce

TEMPLE DAILY TELEGRAM

RESOLUTION
OF THE BOARD OF DIRECTORS OF THE CLEARWATER
UNDERGROUND WATER CONSERVATION DISTRICT MEETING HELD
AUGUST 27, 2025

A RESOLUTION ADOPTING AND AMENDING CERTAIN
DISTRICT RULES

WHEREAS, the Clearwater Underground Water Conservation District (CUWCD) is a political subdivision of the State of Texas and underground water conservation district created and operating under and by virtue of Article XVI, Section 59, of the Texas Constitution; Texas Water Code Chapter 36; the District's enabling act, Act of May 27, 1989, 71st Legislature, Regular Session, Chapter 524 (House Bill 3172), as amended by Act of April 25, 2001, 77th Legislature, Regular Session, Chapter 22 (Senate Bill 404), Act of May 7, 2009, 81st Legislature, Regular Session, Chapter 64 (Senate Bill 1755), and Act of May 27, 2015, 84th Legislature, Regular Session, Chapter 1196, Section 2 (Senate Bill 1336)(omnibus districts bill); and the applicable general laws of the State of Texas;

WHEREAS, there are currently rules of the District in effect establishing procedural and substantive regulations governing activities within the jurisdiction of the District;

WHEREAS, the District Board of Directors (the "Board") determined that further review, amendment, repeal, and adoption of the District's rules is necessary to implement the requirements of the District's enabling act, Texas Water Code Chapter 36, and the laws of the State of Texas, and to accomplish the objectives of the District;

WHEREAS, the Board of Directors of the Clearwater Underground Water Conservation District ("District") instructed the District's General Manager to advertise and post that a public hearing is to be held on Wednesday, August 27, 2025, 1:30 p.m. at the District Office located at 640 Kennedy Court, Belton, Texas 76513 to discuss, consider, receive public comment, and potentially act on proposed amendments to the District Rules to comply with action by the 89th Texas Legislature as it relates to Petitions for Rule Changes and the proposed amendments to the District Rules include changes to (1) District Rule 3 describing drawdown of the water table in accordance with Section 36.107, Texas Water Code and the amount of Modeled Available Groundwater corresponding to the most recently approved Desired Future Conditions per SB 1583; (2) to District Rule 12.3 Rule Enforcement on how the Board may recover a civil penalty per HB 5560 to increase penalty to \$25,000 per day per violation; (3) to District Rule 13.2 Groundwater Export Fee at the maximum allowable rate at which the District may assess a transport fee per HB 1689;

WHEREAS, the District will receive, and incorporate suggestions during the Rule Making Hearing on August 27, 2025 related to the proposed rule changes and that provide clarification when the District may and/or shall require all or portions proposed amendments to the District Rules to comply with action by the 89th Texas Legislature and the proposed amendments to the District Rules include changes to proposed amendments to District Rules 3, 12, and 13. The proposed amendments align the District's rules with recent legislation enacted by the Texas Legislature during the 2025 Legislative Session known as HB 2078, SB 1583, HB 5560 and HB 1689. The proposed amendments

to the District Rules also include changes to Rule 13.2 regarding recording and reporting export of groundwater out of the District.

WHEREAS, it is recognized that the state's preferred method of groundwater management is through rules developed, adopted, and promulgated by groundwater conservation districts, in order to provide for the conservation, preservation, protection, recharging, and prevention of waste of groundwater, and of groundwater reservoirs or their subdivisions; that the District shall adopt and enforce rules to implement Texas Water Code Chapter 36; and that District rules may limit or alter ownership and rights in groundwater, as specifically provided by Texas Water Code §§ 36.0015, 36.002, and 36.101, and other provisions of Chapter 36 of the Texas Water Code;

WHEREAS, the notice and hearing requirements set forth pursuant to Texas Water Code §36.101 have been met, specifically, wherein the District Board conducted a rulemaking hearing on August 27, 2025; the District published notices in two newspapers of general circulation, posted notice in place readily accessible to the public at the District office, provided notice to the Bell County Clerk, and made a copy of the proposed rules available both during and after the normal business hours of the District at least 20 days before the rulemaking hearing held August 27, 2025;

WHEREAS, the Board reviewed and considered public comments during its deliberations at the District's rulemaking hearing;

WHEREAS, during its review and deliberation of the proposed rules amendments, the District has taken into consideration all groundwater uses and needs within the District, and has worked to develop rules which are fair and impartial, pursuant to Texas Water Code § 36.101(a);

WHEREAS, Texas Water Code § 36.101 provides the District with the authority to make and enforce rules, including rules limiting groundwater production based on tract size or the spacing of wells, to provide for conserving, preserving, protecting, and recharging of the groundwater or of a groundwater reservoir or its subdivisions in order to control subsidence, prevent degradation of water quality, or prevent waste of groundwater and to carry out the powers and duties provided by this Chapter 36 of the Texas Water Code and the District's enabling act; and

WHEREAS, the Board finds that the adoption, repeal, and amendment of certain District rules are merited to support the District's efforts to manage the groundwater located within the District, and that the adoption, repeal, and amendment of rules are supportable under Texas law.

NOW THEREFORE BE IT RESOLVED THAT:

The above recitals are true and correct.

The attached rules of the District are incorporated herein by reference and hereby approved to reflect the adoption of new rules and repeal and amendment of existing rules, as reflected in the attachment subject only to those modifications described in the motion adopting this resolution. These rules shall be used to expeditiously and effectively implement the provisions of the District's enabling act, Texas Water Code Chapter 36, and other applicable laws, and to govern procedures and other activities within the jurisdiction of the District. Any conflicting provisions in any District policy, order, or bylaw, as may be recognized and determined by the Board, are hereby repealed.

The Board instructs its consultant and legal counsel to finalize the rules to conform to the Board's motion to adopt the resolution and hereby authorizes and directs the District's General Manager to compile and publish these rules and make them available for use and inspection at the District's office and provide copies to any person or persons upon request.

The Board and General Manager are further authorized to take any and all action necessary to implement this resolution.

This adoption of new rules and repeal and amendment of existing rules shall be effective the date of passage of this resolution reflected on the date of execution below.

AND IT IS SO ORDERED.

Upon motion duly made by Director _____, and seconded by Director _____, and upon discussion, the Board voted ____ in favor and ____ opposed, ____ abstained, and ____ absent, and the motion thereby _____ on the 27th day of August, 2025.

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT

By: _____
Jody Williams
Board President

ATTEST:

C. Gary Young
Board Secretary

Dirk Aaron
Assistant Secretary

**Board Meeting
August 27, 2025**

**Agenda Item # 6 & 7
Administrative Fee Schedule**

Agenda Items:

6. Hold Public Hearing on the proposed changes to the Administrative Fee Schedule.
7. Discuss, consider, and take appropriate action, if necessary, to adopt changes to the Administrative Fee schedule, by resolution.

Narrative:

In January 2025, the Board discussed establishing an annual review and associated hearing of the Administrative Fee Schedule and transport fees to take place before the adoption of the District budget. A 10-day notice for a public hearing on the Administrative Fee Schedule was posted with the county clerk on August 15th, 2025 at 11:41 AM and posted on the District website.

Per District Rule 13.1, the Board by resolution, may establish a schedule of fees for administrative acts of the District, including but not limited to the cost of reviewing and processing permit Applications, renewal Applications, and the cost of permit hearings, and such administrative fees shall not unreasonably exceed the cost to the District for performing such administrative acts.

Proposed Amendments:

Non-Exempt, Level II Fees

1. Split the previously listed Combination Drilling and Operating Permit Fee for Level II Drilling and Operating permits, based on District Rule 6.6.4 and definitions
2. Increase all Level II permit fees (any withdrawal request over 1 acre-foot and less than 5 acre-feet) to a \$400.00, non-progressive Drilling Permit Fee and a \$600.00, non-progressive Operating Permit Fee

Export Surcharge

1. Increase fee to reflect the maximum allowable rate of \$0.206 per thousand gallons, per proposed District Rule changes

District Rule 6.6.4: The Board may only grant a Combined Drilling and Operating permit to an Applicant seeking to Drill and Operate a Water Well within the District for beneficial use, on a tract that is equal to or greater than 2 acres, but not more than 10 acres, the production of which does not exceed 1 Acre-foot per year.

Definition: "Combined Drilling and Operating Permit" means a permit issued by the Board that authorizes the Applicant to Drill and Operate a Water Well within the District for beneficial use, on a tract that is equal to or greater than 2 acres, but not more than 10 acres, the production of which does not exceed 1 Acre-foot per year.

GM Recommendations:

- ✓ Adopt proposed changes to the Administrative Fee Schedule, by resolution.



Administrative Fee Schedule

Per District Rule 13.1, the Clearwater UWCD Board has established a schedule of administrative fees for the District by resolution. Applications to the District are not accepted until receipt of all applicable fees are received by the District office.

Exempt Well Application Fees

New/Replacement/Unregistered Well	No Fee
-----------------------------------	--------

Non-Exempt Permit Application Fees

All Drilling and Operating Permit applications of 5-acre feet or more are a two-step process with progressive fees that have a maximum cost not to exceed the following:

Drilling Permit Fee Maximum	\$7,500.00
Operating Permit Fee Maximum	\$10,000.00
Combined Fee Maximum Rate	\$17,500.00

The base fee assessed for each permit level includes the base annual withdrawal amount. The progressive fees apply to the requested amount that exceeds the base annual withdrawal amount. See the Table of Fees below.

Title	Annual Withdrawal Amount (ac-ft)	Withdrawal Limit Condition	Drilling Permit Base Fee	Drilling Permit Progressive Fee ²	Operating Permit Progressive Fee ²	Operating Permit Progressive Fee ²
Level I	0	Up to and including 1 ac-ft	\$ 150.00	-	-	-
Level II	1	Up to but not including 5 ac-ft	\$ 400.00	-	\$ 600.00	-
Level III	5	Up to but not including 130 ac-ft	\$ 400.00	\$ 15.00	\$ 600.00	\$ 20.00
Level IV	130	Equal to or Greater than 130 ac-ft	\$ 2,200.00	\$ 7.50	\$ 3,300.00	\$ 10.00

¹Level I uses a Combination Permit. Combination Fees are listed under Drilling Fees.

²Progressive fee unit is per acre-foot

A Non-Exempt Well (N3) satisfies one or more of the following:

- ☐ A groundwater well used for domestic purposes or for watering livestock or poultry that is drilled, equipped, or completed, capable of producing groundwater based on identified need, column pipe size, and prescribed management zone, to be located on a tract of land consisting of less than 10-acres and greater than or equal to 2-acres of land, subdivided on or after March 1, 2004, is a Non-Exempt wells (N3) Classified as a Level I per the fee schedule
- ☐ A groundwater well used for other beneficial purposes, capable of producing groundwater for a prescribed need, is a Non-Exempt Well (N3), Classified as Level I – Level IV per the fee schedule
- ☐ A groundwater well used for purposes other than domestic, livestock or poultry, Classified as Level I – Level IV per the fee schedule
- ☐ A groundwater well used to serve two or more homes, with a shared well agreement, on tracts of land less than 10 acres and equal to or greater than 2 acres, Classified as Level I – Level IV per the fee schedule

Table of Fees			
ac-ft	Combined Fee	Drilling Fee	Operating Fee
0.5	\$ 150.00	-	-
1	\$ 150.00	-	-
2	\$ 1,000.00	\$ 400.00	\$ 600.00
3	\$ 1,000.00	\$ 400.00	\$ 600.00
4	\$ 1,000.00	\$ 400.00	\$ 600.00
5	\$ 1,000.00	\$ 400.00	\$ 600.00
30	\$ 1,875.00	\$ 750.00	\$ 1,125.00
55	\$ 2,750.00	\$ 1,100.00	\$ 1,650.00
80	\$ 3,625.00	\$ 1,450.00	\$ 2,175.00
105	\$ 4,500.00	\$ 1,800.00	\$ 2,700.00
130	\$ 5,500.00	\$ 2,200.00	\$ 3,300.00
155	\$ 5,937.50	\$ 2,375.00	\$ 3,562.50
180	\$ 6,375.00	\$ 2,550.00	\$ 3,825.00
205	\$ 6,812.50	\$ 2,725.00	\$ 4,087.50
230	\$ 7,250.00	\$ 2,900.00	\$ 4,350.00

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Administrative Fees	
Groundwater Availability Certification ¹	\$ 1,250.00
Encumbrance Agreement Review & Recording Fee ¹	\$ 150.00
Encumbrance Agreement Recording Fee (when District forms are used) ¹	\$ 50.00
Shared Well Agreement Review & Recording Fee ¹	\$ 150.00
Shared Well Agreement Recording (when District forms are used)	\$ 50.00
Export Surcharge ² (per thousand gallons)	\$ <u>0.206</u>
¹ Fees shown are for administrative review, technical review, and legal consultation on behalf of the Applicant and the District. Full payment of all fees is required before the application may be deemed administratively complete. No fee is required for a change in well ownership for either an exempt well or a non-exempt well.	
² As allowed in Texas Water Code, Chapter 36.122(e)(2)	
Printing & Copying Fees	
District Document (max 1 copy)	No Fee
Miscellaneous Copying (max 1 copy)	No Fee
Map Size (8.5 x 11, 8.5 x 14, 11 x 17)	No Fee
The above fees include documents such as Rules, Management Plan, Bylaws, Annual Report, etc. This does not include studies such as historic hydrogeologic reports, groundwater availability studies, Well Completion Reports, and any other reports that can be provided electronically. Studies are available at cost.	
Special Notes	
<input type="checkbox"/> Application Forms are available on the District website: www.cuwcd.org <input type="checkbox"/> Technical and legal expenses often exceed the fees established by Clearwater UWCD. <input type="checkbox"/> All additional costs over the established fee for administrative, technical, and legal review will be covered by Clearwater UWCD.	
Submit assessed fees to Clearwater UWCD, P.O. Box 1989, Belton, Texas 76513	
 254.933.0120	 cuwcd.org
	 700 Kennedy Court Belton, Texas 76513

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**Clearwater Underground Water Conservation District
Notice of Public Hearing on Administrative Fee Schedule**

Notice is hereby given that the Board of Directors of the Clearwater Underground Water Conservation District ("District") will hold a public hearing on Wednesday, August 27th, 2025, at 1:30 PM at the Clearwater Boardroom located at 640 Kennedy Court, Belton, Texas 76513 to discuss, consider, receive public comment, and potentially act on proposed amendments to the District Administrative Fee Schedule. The proposed amendments align the District's rules regarding export of groundwater out of the District.

All interested members of the public are invited to participate and comment orally and in writing. A copy of the proposed amendments to the Administrative Fee Schedule may be requested by email at schapman@cuwcd.org and may be reviewed or copied on the District's website at <https://cuwcd.org/>.

Dated: August 15, 2025

By: 

Dirk Aaron

General Manager

Clearwater Underground Water Conservation District

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2025 AUG 15 A 11:41
SHELLEY COSTON
CO. CLK. BELL CO. TX

**RESOLUTION
OF THE BOARD OF DIRECTORS OF THE CLEARWATER
UNDERGROUND WATER CONSERVATION DISTRICT
MEETING HELD AUGUST 27, 2025**

**A RESOLUTION AMENDING THE DISTRICT'S
ADMINISTRATIVE FEE SCHEDULE**

WHEREAS, the Clearwater Underground Water Conservation District (CUWCD) is a political subdivision of the State of Texas and underground water conservation district created and operating under and by virtue of Article XVI, Section 59, of the Texas Constitution; Texas Water Code Chapter 36; the District's enabling act, Act of May 27, 1989, 71st Legislature, Regular Session, Chapter 524 (House Bill 3172), as amended by Act of April 25, 2001, 77th Legislature, Regular Session, Chapter 22 (Senate Bill 404), Act of May 7, 2009, 81st Legislature, Regular Session, Chapter 64 (Senate Bill 1755), and Act of May 27, 2015, 84th Legislature, Regular Session, Chapter 1196, Section 2 (Senate Bill 1336)(omnibus districts bill); and the applicable general laws of the State of Texas;

WHEREAS, § 36.205 of the Texas Water Code authorizes a groundwater conservation district to set fees for administrative acts of the district, including fees for the filing of applications, and provides that fees set by a district may not unreasonably exceed the cost to the district of performing the administrative function for which the fee is charged;

WHEREAS, § 36.101 of the Texas Water Code authorizes a groundwater conservation district to make and enforce rules to provide for conserving, preserving, protecting, and recharging of the groundwater or of a groundwater reservoir or its subdivisions in order to control subsidence or prevent waste of groundwater and to carry out the powers and duties provided by Chapter 36 of the Texas Water Code;

WHEREAS, the Board of Directors of the District (the "Board") initially adopted an Administrative Fee Schedule for the District on February 1, 2002, and has subsequently amended the Administrative Fee Schedule in accordance with both § 36.205 of the Texas Water Code and District Rule 13.1 Permit Application Fee and Other Fees;

WHEREAS, District Rule 13.1 authorizes the Board to establish by resolution a schedule of fees for administrative acts of the District, including but not limited to the cost of reviewing and processing permit applications and renewal applications, and the cost of permit hearings, and provides that such administrative fees shall not unreasonably exceed the cost to the District for performing such administrative acts;

WHEREAS, the Board and District's General Manager ("General Manager") have identified necessary revisions to the District's Administrative Fee Schedule and have specifically identified the need to revise the permit application fees and export surcharges set forth in the District's Administrative Fee Schedule;

WHEREAS, the General Manager has evaluated past, current and anticipated costs of the District to perform the administrative functions associated with processing permit applications submitted to the District, including but not limited to the technical and legal consultant costs

associated with processing permit applications, and has considered the District's budget and any impact to permit applicants and groundwater exporting entities by imposing increased administrative fees; and

WHEREAS, the General Manager has developed and presented a recommendation on the amount of the permit application fees and export surcharges based upon the above-referenced considerations; and

WHEREAS, the Board desires to amend the District's Administrative Fee Schedule to specifically revise the District's permit application fees and export surcharges.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Administrative Fee Schedule attached to this resolution is hereby incorporated into this resolution.
2. The Administrative Fee Schedule attached to this resolution includes the revisions made to the District's permit application fees and export surcharges.
3. The Administrative Fee Schedule is revised and adopted in accordance with District Rule 13.1 and § 36.205 of the Texas Water Code.
4. The Board of Directors finds that the fees established in the Administrative Fee Schedule, including the permit application fees and export surcharges, are directly related to the costs of the District to perform the administrative function, and do not unreasonably exceed the costs of the District to perform the administrative function.
6. The Board of Directors and/or General Manager are further authorized to take any and all action necessary to implement this resolution.
7. The Administrative Fee Schedule for the District is effective as of the date of adoption of this resolution by the Board of Directors.

AND IT IS SO ORDERED.

Upon motion duly made by_____, and seconded by_____, and upon discussion, the Board voted _____ in favor and _____ opposed, and the motion thereby PASSED on this 27th day of August, 2025.

Attachments: District Administrative Fee Schedule

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT

By: _____
Jody Williams
Board President

ATTEST:

C. Gary Young
Board Secretary

Dirk Aaron
Assistant Secretary

Administrative Fee Schedule

Per District Rule 13.1, the Clearwater UWCD Board has established a schedule of administrative fees for the District by resolution. Applications to the District are not accepted until receipt of all applicable fees are received by the District office.

Exempt Well Application Fees

New/Replacement/Unregistered Well	No Fee
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Non-Exempt Permit Application Fees

All Drilling and Operating Permit applications of 5-acre feet or more are a two-step process with progressive fees that have a maximum cost not to exceed the following:

Drilling Permit Fee Maximum	\$7,500.00
Operating Permit Fee Maximum	\$10,000.00
Combined Fee Maximum Rate	\$17,500.00

The base fee assessed for each permit level includes the base annual withdrawal amount. The progressive fees apply to the requested amount that exceeds the base annual withdrawal amount. See the Table of Fees below.

Title	Annual Withdrawal Amount (ac-ft)	Withdrawal Limit Condition	Drilling Permit Base Fee	Drilling Permit Progressive Fee ²	Operating Permit Progressive Fee ²	Operating Permit Progressive Fee ²
Level I	0	Up to and including 1 ac-ft	\$ 150.00	-	-	-
Level II	1	Up to but not including 5 ac-ft	\$ 400.00	-	\$ 600.00	-
Level III	5	Up to but not including 130 ac-ft	\$ 400.00	\$ 15.00	\$ 600.00	\$ 20.00
Level IV	130	Equal to or Greater than 130 ac-ft	\$ 2,200.00	\$ 7.50	\$ 3,300.00	\$ 10.00

Level I uses a Combination Permit. Combination Fees are listed under Drilling Fees.

²Progressive fee unit is per acre-foot

A Non-Exempt Well (N3) satisfies one or more of the following:

- ☐ A groundwater well used for domestic purposes or for watering livestock or poultry that is drilled, equipped, or completed, capable of producing groundwater based on identified need, column pipe size, and prescribed management zone, to be located on a tract of land consisting of less than 10-acres and greater than or equal to 2-acres of land, subdivided on or after March 1, 2004, is a Non-Exempt wells (N3) Classified as a Level I per the fee schedule
- ☐ A groundwater well used for other beneficial purposes, capable of producing groundwater for a prescribed need, is a Non-Exempt Well (N3), Classified as Level I – Level IV per the fee schedule
- ☐ A groundwater well used for purposes other than domestic, livestock or poultry, Classified as Level I – Level IV per the fee schedule
- ☐ A groundwater well used to serve two or more homes, with a shared well agreement, on tracts of land less than 10 acres and equal to or greater than 2 acres, Classified as Level I – Level IV per the fee schedule

Table of Fees			
ac-ft	Combined Fee	Drilling Fee	Operating Fee
0.5	\$ 150.00	-	-
1	\$ 150.00	-	-
2	\$ 1,000.00	\$ 400.00	\$ 600.00
3	\$ 1,000.00	\$ 400.00	\$ 600.00
4	\$ 1,000.00	\$ 400.00	\$ 600.00
5	\$ 1,000.00	\$ 400.00	\$ 600.00
30	\$ 1,875.00	\$ 750.00	\$ 1,125.00
55	\$ 2,750.00	\$ 1,100.00	\$ 1,650.00
80	\$ 3,625.00	\$ 1,450.00	\$ 2,175.00
105	\$ 4,500.00	\$ 1,800.00	\$ 2,700.00
130	\$ 5,500.00	\$ 2,200.00	\$ 3,300.00
155	\$ 5,937.50	\$ 2,375.00	\$ 3,562.50
180	\$ 6,375.00	\$ 2,550.00	\$ 3,825.00
205	\$ 6,812.50	\$ 2,725.00	\$ 4,087.50
230	\$ 7,250.00	\$ 2,900.00	\$ 4,350.00

Administrative Fees

Groundwater Availability Certification¹	\$ 1,250.00
Encumbrance Agreement Review & Recording Fee¹	\$ 150.00
Encumbrance Agreement Recording Fee (when District forms are used)¹	\$ 50.00
Shared Well Agreement Review & Recording Fee¹	\$ 150.00
Shared Well Agreement Recording (when District forms are used)	\$ 50.00
Export Surcharge² (per thousand gallons)	\$ 0.206

¹ Fees shown are for administrative review, technical review, and legal consultation on behalf of the Applicant and the District. Full payment of all fees is required before the application may be deemed administratively complete. No fee is required for a change in well ownership for either an exempt well or a non-exempt well.

² As allowed in Texas Water Code, Chapter 36.122(e)(2)

Printing & Copying Fees


District Document (max 1 copy)	No Fee
Miscellaneous Copying (max 1 copy)	No Fee
Map Size (8.5 x 11, 8.5 x 14, 11 x 17)	No Fee

The above fees include documents such as Rules, Management Plan, Bylaws, Annual Report, etc. This does not include studies such as historic hydrogeologic reports, groundwater availability studies, Well Completion Reports, and any other reports that can be provided electronically. Studies are available at cost.


Special Notes

- ☐ Application Forms are available on the District website: www.cuwcd.org
- ☐ Technical and legal expenses often exceed the fees established by Clearwater UWCD.
- ☐ All additional costs over the established fee for administrative, technical, and legal review will be covered by Clearwater UWCD.

Submit assessed fees to Clearwater UWCD, P.O. Box 1989, Belton, Texas 76513

 254.933.0120

 cuwcd.org

 700 Kennedy Court
Belton, Texas 76513

**Board Meeting
August 27, 2025**

**Agenda Items #8, 9, & 10
District Budget & Tax Rate Adoption
for Tax Year 2025**

Agenda Items:

8. Hold Public Hearing on the proposed tax rate for tax year 2025.
9. Discuss, consider, and take appropriate action, if necessary, to adopt the District Budget for FY2026.
10. Discuss, consider, and take appropriate action, if necessary, to adopt the District tax rate for tax year 2025, by resolution.

Narrative:

Truth-in-taxation requires local taxing units to make taxpayers aware of tax rate proposals. Taxing units create a budget and adopt a property tax rate that supports that budget. The District must comply with its hearing requirements, notice of no-new-rate and voter-approved rate, and finally the tax rate adoption process. A 10-day notice for a public hearing on the proposed tax rate for tax year 2025 and was posted with the county clerk on August 15th, 2025 at 11:41 AM, printed in the Temple Daily Telegram and Killeen Daily Herald, and posted on the District website with a draft FY26 budget.

FY26 Draft Budget:

The **attached** budget worksheet includes the following columns from left to right:

1. FY25 year-to-date expenditures as of July 31, 2025
2. FY25 original budget amount
3. FY25 amended budget as of July 31, 2025
4. FY25 budget difference as of July 31, 2025
5. **FY26 proposed budget (staff recommendations)**

Tax Year 2025 Tax Rate:

Tax Year 2025	Calculated Rate	FY26 Total Taxable Value	Approximate Tax Levy
No-New-Revenue Rate A calculated rate that would provide the taxing unit with approximately the same revenue that it received last year from property that was taxed in both years. This does not include additional revenue from new construction. (Last year's levy minus lost property levy) divided by (current total value minus new property value)	0.002130/\$100	\$41,140,989,596	\$876,303
Proposed Rate The tax rate that the taxing unit is considering for adoption.	0.002230/\$100		\$917,444
Voter Approval Rate This is the maximum tax increase allowed by law without triggering an election. For a taxing unit other than a special taxing unit – (No-new-revenue maintenance and operations tax rate times 1.035) plus current debt plus unused increment rate.	0.002570/\$100		\$1,057,323

The table below summarizes historical values for budget purposes.

Certified Totals	FY Budget	Total Taxable Value	Adopted Tax Rate/\$100	Toal Projected Levy	CUWCD Tax Income			CUWCD Total Budget
					Collected Tax Income	Uncollected Tax	Percent of Tax Levy Collected	
2022 Certified Totals	FY23	30,154,268,369	0.002708	816,578	791,897	24,681	96.98%	879,078
2023 Certified Totals	FY24	35,300,611,496	0.002372	837,331	820,612	16,719	98.00%	959,331
2024 Certified Totals	FY25	38,395,489,939	0.002230	856,220	812,242 As of 06/30/2025	43,978	94.86%	940,420
2025 Certified Totals	FY26	41,140,989,596	TBD	TBD	TBD	TBD	TBD	TBD
		FY26 draft budget	0.002230	917,444	--	--	--	983,594

The total taxable value in the attached Form 50-856 per line 47 from the Bell County Tax Appraisal District is \$41,140,989,596.00 after exemptions. This tax income is separated by the adjusted current year taxable value at \$39,931,124,988.00 and new value at \$1,209,864,608.00.

The draft FY26 budget is based on an increase over the estimated No-New-Revenue Rate at the proposed rate of 0.002230/\$100 which reflects an approximate levy of \$917,444.00 from property taxes at a 100% collection rate. The levy projection does not reflect the potential reduction that could occur based on the Tax Appraisal reduction per Form 50-856 at the end of the tax year.

The 2025 average homestead taxable value is \$286,885, up 5.24% from the previous year. The District's proposed tax rate of 0.002230/\$100 is \$0.00010/\$100 higher than the calculated No-New-Revenue tax rate thus a difference of \$0.29/year on the average appraisal value of a residence.

The District must adopt a tax rate by Sept 30th or 60-days after certification. If the tax rate exceeds the voter approval rate (over 3.5% of the no-new revenue rate), the District must adopt that rate 71-days before the next uniform election date, 2025 General Election Date is November 4th.

GM Recommendations:

- ✓ The proposed tax rate at 0.002230/\$100 is predicted to achieve the approximate tax levy needed to support the draft budget as presented.

Clearwater Underground Water Conservation
Profit & Loss Budget vs. Actual
October 2024 through September 2025

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9:52 AM
08/06/2025
Accrual Basis

	Oct '24 thru July '25	FY25 Original Budget	FY25 Amended Budget	\$ Over Budget	FY26 Proposed Budget	NOTES
Ordinary Income/Expense						
Income						
40005 · Application Fee Income	8,340.20	20,000.00	20,000.00	-11,659.80	10,000.00	
40007 · Administrative/Recording Fees	100.00	500.00	500.00	-400.00	150.00	
40010 · Bell CAD Current Year Tax	815,323.04	856,220.00	856,220.00	-40,896.96	917,444.00	Tax Rate TBD, 0.00223 for estimation
40015 · Bell CAD Delinquent Tax	6,458.93	10,000.00	10,000.00	-3,541.07	10,000.00	
40020 · Interest Income	47,364.67	45,000.00	45,000.00	2,364.67	45,000.00	
40030 · Transport Fee Income	982.86	8,700.00	8,700.00	-7,717.14	1,000.00	Potential rule change will affect FY27
40035 · Civil Penalties	0.00	0.00	0.00	0.00	0.00	
Total Income	878,569.70	940,420.00	940,420.00	-61,850.30	983,594.00	
Gross Profit	878,569.70	940,420.00	940,420.00	-61,850.30	983,594.00	
Expense						
50000 · Administrative Expenses						
50100 · Audit	8,400.00	8,400.00	8,400.00	0.00	8,650.00	
50200 · Conferences & Prof Development	3,733.37	7,800.00	7,800.00	-4,066.63	7,000.00	TWF Leadership Program \$3000
50250 · Contingency Fund	0.00	9,927.00	7,277.00	-7,277.00	42,524.00	
50300 · Director Expenses						
50305 · At Large	410.00	1,500.00	1,500.00	-1,090.00	1,500.00	
50310 · Pct. 1	410.00	1,500.00	1,500.00	-1,090.00	1,500.00	
50315 · Pct. 2	616.14	1,500.00	1,500.00	-883.86	1,500.00	
50320 · Pct. 3	480.00	1,500.00	1,500.00	-1,020.00	1,500.00	
50325 · Pct. 4	410.00	1,500.00	1,500.00	-1,090.00	1,500.00	
Total 50300 · Director Expenses	2,326.14	7,500.00	7,500.00	-5,173.86	7,500.00	
50400 · Director Fees						
50405 · At Large	1,500.00	2,550.00	2,550.00	-1,050.00	2,550.00	
50410 · Pct. 1	0.00	2,550.00	2,550.00	-2,550.00	2,550.00	
50415 · Pct. 2	1,650.00	2,550.00	2,550.00	-900.00	2,550.00	

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	Oct '24 thru July '25	FY25 Original Budget	FY25 Amended Budget	\$ Over Budget	FY26 Proposed Budget	NOTES
50420 · Pct. 3	1,800.00	2,550.00	2,550.00	-750.00	2,550.00	
50425 · Pct. 4	0.00	2,550.00	2,550.00	-2,550.00	2,550.00	
Total 50400 · Director Fees	4,950.00	12,750.00	12,750.00	-7,800.00	12,750.00	
50500 · Dues & Memberships	4,187.00	5,000.00	5,000.00	-813.00	5,000.00	
50550 · Election Expense	0.00	0.00	0.00	0.00	0.00	
50600 · GMA 8 Expenses						
50605 · Technical Committee	1,210.00	2,500.00	2,500.00	-1,290.00	2,000.00	KT - 2026.003
50610 · Administration	2,321.75	2,500.00	2,500.00	-178.25	2,500.00	NTGCD mgmt cost
50615 · GAM Development	8,182.11	8,183.00	8,183.00	-0.89	10,000.00	NTGCD contract cost
Total 50600 · GMA 8 Expenses	11,713.86	13,183.00	13,183.00	-1,469.14	14,500.00	
50650 · Central Texas Water Alliance	0.00	0.00	0.00	0.00	25,000.00	CTWA Admin Support
50700 · Meals	1,156.66	1,200.00	1,200.00	-43.34	1,200.00	
50800 · Mileage Reimbursements	5,239.66	5,500.00	5,500.00	-260.34	4,000.00	
50900 · Travel & Hotel	6,060.15	6,500.00	6,500.00	-439.85	5,000.00	
Total 50000 · Administrative Expenses	47,766.84	77,760.00	75,110.00	-27,343.16	133,124.00	
52000 · Salary Costs						
52005 · Administrative Assistant	51,740.80	62,089.00	62,089.00	-10,348.20	63,641.00	2.5% COLA
52010 · Educational Coord/Support Tech	46,196.70	55,436.00	55,436.00	-9,239.30	59,822.00	2.5% COLA + \$3,000
52015 · Manager	92,393.30	110,872.00	110,872.00	-18,478.70	100,000.00	
52016 · Assistant General Manager	60,000.00	72,000.00	72,000.00	-12,000.00	72,000.00	
52020 · Part Time/Intern	0.00	0.00	0.00	0.00	0.00	
52025 · Office Assistant/Field Tech	43,425.01	52,110.00	52,110.00	-8,684.99	53,413.00	2.5% COLA
52040 · Health Insurance	39,596.52	45,160.00	45,160.00	-5,563.48	51,187.00	3 health plan, 2 stipend
52045 · Payroll Taxes & Work Comp	24,279.09	30,310.00	30,310.00	-6,030.91	30,005.00	
52050 · Retirement	11,629.90	14,100.00	14,100.00	-2,470.10	12,350.00	
52055 · Payroll Expenses	547.71	750.00	750.00	-202.29	750.00	
52060 · Freshbenies	440.00	600.00	600.00	-160.00	600.00	
Total 52000 · Salary Costs	370,249.03	443,427.00	443,427.00	-73,177.97	443,768.00	

	Oct '24 thru July '25	FY25 Original Budget	FY25 Amended Budget	\$ Over Budget	FY26 Proposed Budget	NOTES
53000 · Operating Expenses						
53010 · Accounting/Bank Service Expense	525.28	350.00	1,000.00	-474.72	1,000.00	
53015 · Admin/Recording Fee Expenses	72.00	500.00	500.00	-428.00	500.00	
53020 · Advertisement	0.00	4,000.00	4,000.00	-4,000.00	4,000.00	
53030 · Appraisal District	6,488.50	9,900.00	9,900.00	-3,411.50	9,630.00	BellCAD
53100 · Clearwater Studies						
53105 · Trinity Studies						
53105.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00	
53105.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00	
53105.3 · Synoptic	0.00	0.00	0.00	0.00	0.00	
53105.4 · GAM Run	7,912.50	10,000.00	10,000.00	-2,087.50	10,000.00	KT - 2026.003
53105.5 · Mgmt Options	0.00	0.00	0.00	0.00	21,400.00	KT - 2026.004
53105.6 · Water Quality Studies	0.00	0.00	0.00	0.00	0.00	
Total 53105 · Trinity Studies	7,912.50	10,000.00	10,000.00	-2,087.50	31,400.00	
53110 · Edwards BFZ Studies						
53110.1 · Pumping Distribution	0.00	0.00	0.00	0.00	0.00	
53110.2 · Pumping Test	0.00	0.00	0.00	0.00	0.00	
53110.3 · Synoptic	0.00	0.00	0.00	0.00	12,500.00	Baylor-AFD Study
53110.4 · Spring Shed (Baylor)	0.00	0.00	0.00	0.00	0.00	Baylor-AJ-final (paying in FY25)
53110.6 · GAM Run	0.00	5,600.00	5,600.00	-5,600.00	0.00	
Total 53110 · Edwards BFZ Studies	0.00	5,600.00	5,600.00	-5,600.00	12,500.00	
53115 · Drought Contingency Plan	0.00	0.00	0.00	0.00	45,000.00	KT - 2026.005
53120 · Endangered Species						
53120.1 · Coalition	0.00	17,355.00	17,355.00	-17,355.00	0.00	BelCor RHCP
53120.2 · Reimbursable Order	0.00	0.00	0.00	0.00	0.00	TXFW
53120.3 · Aquifer Study	0.00	0.00	0.00	0.00	0.00	TX State - Student \$31,500
53120.4 · DPS Petition	0.00	0.00	0.00	0.00	0.00	
Total 53120 · Endangered Species	0.00	17,355.00	17,355.00	-17,355.00	0.00	
53125 · Environmental Flows	0.00	0.00	0.00	0.00	0.00	

	Oct '24 thru July '25	FY25 Original Budget	FY25 Amended Budget	\$ Over Budget	FY26 Proposed Budget	NOTES
53130 · General Consulting						
53130.1 · DFC Process	0.00	2,500.00	2,500.00	-2,500.00	3,000.00	KT - 2026.003
53130.2 · Eval of Rules	0.00	0.00	0.00	0.00	0.00	
53130.3 · Eval. Hydrogeologic Report	0.00	0.00	0.00	0.00	0.00	
53130.4 · Investigations	3,391.50	5,000.00	5,000.00	-1,608.50	5,000.00	KT - 2026.002
53130.5 · Geo Logging	0.00	3,000.00	3,000.00	-3,000.00	1,500.00	Well Scope
53130.6 · Aquifer Monitor Well Tool	17,691.25	21,500.00	21,500.00	-3,808.75	0.00	
53130.7 · ASR Study	0.00	0.00	0.00	0.00	0.00	
53130.8 · Data Release	0.00	0.00	0.00	0.00	0.00	
53130.9 · CGMM Dashboard	7,406.25	44,500.00	44,500.00	-37,093.75	7,500.00	KT - 2026.006
Total 53130 · General Consulting	28,489.00	76,500.00	76,500.00	-48,011.00	17,000.00	
53135 · Monitor Well Construction/Equip	20,000.00	20,000.00	20,000.00	0.00	15,000.00	EnoScientific
53140 · Monitor Wells Expenses	12,751.09	15,000.00	15,000.00	-2,248.91	10,000.00	EnoScientific / Signal Fire
53141 · Weather Station Expense	0.00	2,000.00	2,000.00	-2,000.00	0.00	
53145 · Spring Flow Gauge	0.00	0.00	0.00	0.00	0.00	
53150 · Water Quality	3,279.15	4,500.00	4,500.00	-1,220.85	4,500.00	
53155 · 3-D Visualization	0.00	5,000.00	5,000.00	-5,000.00	0.00	\$5K every other year (paying in FY25)
Total 53100 · Clearwater Studies	72,431.74	155,955.00	155,955.00	-83,523.26	135,400.00	
53200 · Spring Flow Gage System						
53205 · Op. & Maintenance	16,800.00	16,800.00	16,800.00	0.00	16,800.00	USGS
53210 · Installation	0.00	0.00	0.00	0.00	0.00	
Total 53200 · Spring Flow Gage System	16,800.00	16,800.00	16,800.00	0.00	16,800.00	
53300 · GIS Managemet/Analytics						
53305 · Enhancements - Data Base	657.00	1,200.00	1,200.00	-543.00	10,100.00	LRE- 2026.3
53306 · Hosting - Data Base	1,200.00	1,200.00	1,200.00	0.00	2,000.00	LRE- 2026.1
53310 · Hosting - PDI	0.00	0.00	0.00	0.00	0.00	
53311 · Hosting - Website	1,735.00	6,100.00	6,100.00	-4,365.00	6,240.00	Presley/Eng Austin
53312 · Enhancements - Website	15,130.00	17,160.00	17,160.00	-2,030.00	0.00	

	Oct '24 thru July '25	FY25 Original Budget	FY25 Amended Budget	\$ Over Budget	FY26 Proposed Budget	NOTES
53315 · IT Network Sustainment	6,500.00	7,800.00	7,800.00	-1,300.00	7,800.00	Eng. Austin
53317 · Management Tool Sustainment	3,751.75	3,000.00	5,000.00	-1,248.25	2,200.00	LRE - 2026.2
Total 53300 · GIS Managemet/Analytics	28,973.75	36,460.00	38,460.00	-9,486.25	28,340.00	
53400 · Computer Licenses/Virus Prtctn	2,002.78	2,500.00	2,500.00	-497.22	3,364.00	Eng. Austin
53450 · Computer Repairs and Supplies	0.00	2,500.00	2,500.00	-2,500.00	2,500.00	Eng. Austin
53500 · Computer Software & Hardware	1,372.34	5,000.00	5,000.00	-3,627.66	5,000.00	Eng. Austin
53550 · Copier/Scanner/Plotter	4,750.38	6,350.00	6,350.00	-1,599.62	6,350.00	
53600 · Educational Outreach/Marketing						
53603 · Sponsorships	7,200.00	8,000.00	8,000.00	-800.00	8,000.00	
53605 · Event Cost	3,833.46	8,000.00	8,000.00	-4,166.54	8,000.00	
53615 · Promotional Items	1,339.05	5,000.00	5,000.00	-3,660.95	3,500.00	
53620 · Supplies & Equipment	0.00	2,500.00	2,500.00	-2,500.00	1,500.00	
53625 · Curriculum	0.00	0.00	0.00	0.00	0.00	
Total 53600 · Educational Outreach/Marketing	12,372.51	23,500.00	23,500.00	-11,127.49	21,000.00	
53650 · Furniture & Equipment	478.87	2,500.00	2,500.00	-2,021.13	2,500.00	
53700 · Legal						
53701 · Drought Contingency Plan	0.00	0.00	0.00	0.00	0.00	
53702 · Endangered Species	0.00	2,500.00	2,500.00	-2,500.00	2,500.00	
53703 · General (rules/accountability)	3,998.50	5,000.00	5,000.00	-1,001.50	10,000.00	
53704 · Legislative Research/Analysis	4,117.65	5,000.00	5,000.00	-882.35	5,000.00	
53705 · Legislative Services	34,999.98	35,000.00	35,000.00	-0.02	0.00	Non-Legislative year
53706 · GMA/DFC/MAG support	0.00	5,000.00	5,000.00	-5,000.00	5,000.00	
Total 53700 · Legal	43,116.13	52,500.00	52,500.00	-9,383.87	22,500.00	
53720 · Office Supplies	1,909.27	5,400.00	5,400.00	-3,490.73	5,400.00	
53730 · Permit Reviews						
53731 · Geoscience	13,532.50	25,000.00	25,000.00	-11,467.50	25,000.00	KT - 2026.01
53732 · Legal Evaluation	22,949.00	25,000.00	25,000.00	-2,051.00	25,000.00	Lloyd Gosselink
Total 53730 · Permit Reviews	36,481.50	50,000.00	50,000.00	-13,518.50	50,000.00	

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	Oct '24 thru July '25	FY25 Original Budget	FY25 Amended Budget	\$ Over Budget	FY26 Proposed Budget	NOTES
53740 • Postage	1,793.86	3,450.00	3,450.00	-1,656.14	3,450.00	
53750 • Printing	411.83	2,500.00	2,500.00	-2,088.17	2,500.00	
53760 • Reserve for Uncollected Taxes	0.00	27,500.00	27,500.00	-27,500.00	27,500.00	
53780 • Subscriptions	1,888.97	1,500.00	1,938.72	-49.75	2,100.00	
53785 • Mobile Classroom Expense	0.00	2,000.00	1,561.28	-1,561.28	1,500.00	
53790 • Vehicle Expense	3,951.32	6,720.00	6,720.00	-2,768.68	6,720.00	
Total 53000 • Operating Expenses	235,821.03	417,885.00	420,535.00	-184,713.97	358,054.00	
54000 • Facility Costs						
54100 • Insurance						
54101 • Liability	2,478.42	2,530.00	2,530.00	-51.58	2,530.00	
54102 • Property	2,942.94	3,003.00	3,003.00	-60.06	3,003.00	
54103 • Surety Bonds	200.00	1,300.00	1,300.00	-1,100.00	1,300.00	
54104 • Worker's Comp	1,035.00	1,050.00	1,050.00	-15.00	1,050.00	
54105 • Liability - Vehicle	2,405.90	2,455.00	2,455.00	-49.10	2,455.00	
54106 • Liability - Cyber Security	980.00	1,250.00	1,250.00	-270.00	1,250.00	
Total 54100 • Insurance	10,042.26	11,588.00	11,588.00	-1,545.74	11,588.00	
54200 • Building Repairs/Maintenance	3,922.68	10,000.00	9,163.00	-5,240.32	10,000.00	
54300 • Janitorial Service	6,070.00	7,300.00	7,300.00	-1,230.00	7,300.00	
54400 • Janitorial Supplies	640.52	2,000.00	2,000.00	-1,359.48	2,000.00	
54500 • Lawn Maintenance/Service	3,612.00	3,000.00	3,837.00	-225.00	5,000.00	additional irrigation/mowing
54600 • Security	604.45	660.00	660.00	-55.55	660.00	Rapid Fire (Progressive)
Total 54000 • Facility Costs	24,891.91	34,548.00	34,548.00	-9,656.09	36,548.00	
55000 • Utilities						
55200 • Electricity	3,343.02	3,600.00	3,600.00	-256.98	4,000.00	
55300 • Internet	1,656.70	1,900.00	1,900.00	-243.30	2,100.00	
55400 • Phone	2,779.22	3,000.00	3,000.00	-220.78	3,000.00	
55500 • Water/Garbage	2,711.37	2,800.00	2,800.00	-88.63	3,000.00	
Total 55000 • Utilities	10,490.31	11,300.00	11,300.00	-809.69	12,100.00	
Total Expense	689,219.12	984,920.00	984,920.00	-295,700.88	983,594.00	
Net Ordinary Income	189,350.58	-44,500.00	-44,500.00	233,850.58	0.00	

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	Oct '24 thru July '25	FY25 Original Budget	FY25 Amended Budget	\$ Over Budget	FY26 Proposed Budget	NOTES
Other Income/Expense						
Other Income						
61000 · Reserve Funds-Special Projects	0.00	0.00	10,500.00	-10,500.00	0.00	
61001 · Reserve Funds-CGMM Dashboard	0.00	44,500.00	44,500.00	-44,500.00	0.00	
61002 · Reserve Funds-IT/Server Upgrade	0.00	0.00	22,321.15	-22,321.15	0.00	
Total Other Income	0.00	44,500.00	77,321.15	-77,321.15	0.00	
Other Expense						
65201 · CTX Water Alliance Project	10,500.00	0.00	10,500.00	0.00	0.00	
65202 · IT System/Server Upgrade	20,620.00	0.00	22,321.15	-1,701.15	0.00	
Total Other Expense	31,120.00	0.00	32,821.15	-1,701.15	0.00	
Net Other Income	-31,120.00	44,500.00	44,500.00	-75,620.00	0.00	
Net Income	158,230.58	0.00	0.00	158,230.58	0.00	

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CLEARWATER U.W.C.D.

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll 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.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 37,229,899,932
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 37,229,899,932
4.	Prior year total adopted tax rate.	\$ 0.002230 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values:..... \$ 37,182,137 B. Prior year values resulting from final court decisions:..... - \$ 34,688,191 C. Prior year value loss. Subtract B from A. ³	\$ 2,493,946
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:..... \$ 945,448,326 B. Prior year disputed value:..... - \$ 75,635,866 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 869,812,460
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 872,306,406

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 38,102,206,338
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value: \$ 15,005,474	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 264,342,436	
	C. Value loss. Add A and B. ⁶	\$ 279,347,910
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 279,347,910
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 37,822,858,428
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 843,449
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 7,193
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 850,642
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
	A. Certified values: \$ 38,822,290,561	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0	
	E. Total current year value. Add A and B, then subtract C and D.	\$ 38,822,290,561

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 2,318,699,035
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 2,318,699,035
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 41,140,989,596
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 1,209,864,608
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 1,209,864,608
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 39,931,124,988
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.002130 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.000000 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.002230 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 38,102,206,338

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 849,679
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 7,135	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 7,135	
	E. Add Line 30 to 31D.	\$ 856,814
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 39,931,124,988
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.002145 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.002145 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.002145 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.002220 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 0.00 % C. Enter the 2023 actual collection rate. 0.00 % D. Enter the 2022 actual collection rate. 0.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 41,140,989,596
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.002220 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ 0.002629 /\$100 \$ 0.000205 /\$100 \$ 0.002424 /\$100 \$ 0.002230 /\$100 \$ 0.000194 /\$100 \$ 38,395,489,939 \$ 74,487
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ 0.002865 /\$100 \$ 0.000391 /\$100 \$ 0.002474 /\$100 \$ 0.002372 /\$100 \$ 0.000102 /\$100 \$ 35,300,611,496 \$ 36,006
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	 \$ 0.003565 /\$100 \$ 0.000745 /\$100 \$ 0.002820 /\$100 \$ 0.002708 /\$100 \$ 0.000112 /\$100 \$ 30,154,268,369 \$ 33,772
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 144,265.000000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000350 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.002570 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §526.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____/\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____/\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____/\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____/\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____/\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____/\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____/\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(B-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.002130 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.002570 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ _____/\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➔

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

the 1990s, the number of people in the UK who are aged 65 and over has increased by 1.5 million (1990–1999) and is projected to increase by a further 1.5 million by 2010 (Office of National Statistics 2000). The number of people aged 65 and over in the UK is projected to increase from 10.5 million in 1999 to 12.5 million in 2010, with the number of people aged 75 and over increasing from 4.5 million to 5.5 million in the same period (Office of National Statistics 2000).

There is a growing awareness of the need to develop strategies to meet the needs of the ageing population. The Department of Health (2000) has identified the need to develop a 'new paradigm' of care for the ageing population, one that is based on the principles of 'active ageing' and 'positive ageing'. The Department of Health (2000) has identified the need to develop a 'new paradigm' of care for the ageing population, one that is based on the principles of 'active ageing' and 'positive ageing'.

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2025 CERTIFIED TOTALS

Property Count: 183,789

WCLW - CLEARWATER U.W.C.D.
ARB Approved Totals

7/22/2025

11:28:12AM

Land		Value			
Homesite:		5,425,185,603			
Non Homesite:		4,279,266,558			
Ag Market:		4,296,014,627			
Timber Market:		2,275,656	Total Land	(+)	14,002,742,444
Improvement		Value			
Homesite:		25,420,395,451			
Non Homesite:		11,629,785,746	Total Improvements	(+)	37,050,181,197
Non Real		Count	Value		
Personal Property:	12,935		4,913,590,824		
Mineral Property:	0		0		
Autos:	3,779		186,559,670	Total Non Real	(+)
			Market Value	=	5,100,150,494
					56,153,074,135
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,297,630,862	659,421			
Ag Use:	87,954,508	40,796	Productivity Loss	(-)	4,209,646,012
Timber Use:	30,342	0	Appraised Value	=	51,943,428,123
Productivity Loss:	4,209,646,012	618,625			
			Homestead Cap	(-)	1,262,053,961
			23.231 Cap	(-)	359,269,949
			Assessed Value	=	50,322,104,213
			Total Exemptions Amount (Breakdown on Next Page)	(-)	11,499,813,652
			Net Taxable	=	38,822,290,561

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 865,737.08 = 38,822,290,561 * (0.002230 / 100)

Certified Estimate of Market Value: 56,153,074,135
 Certified Estimate of Taxable Value: 38,822,290,561

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

2025 CERTIFIED TOTALS

Property Count: 183,789

WCLW - CLEARWATER U.W.C.D.
ARB Approved Totals

7/22/2025

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Exemption Breakdown

Exemption	Count	Local	State	Total
ABMNO	1	0	0	0
CH	167	90,827,190	0	90,827,190
CHODO	3	18,932,322	0	18,932,322
DV1	1,427	0	12,241,792	12,241,792
DV1S	221	0	913,402	913,402
DV2	1,260	0	10,479,270	10,479,270
DV2S	143	0	932,434	932,434
DV3	2,253	0	19,594,089	19,594,089
DV3S	168	0	1,273,591	1,273,591
DV4	11,891	0	72,744,089	72,744,089
DV4S	968	0	5,670,944	5,670,944
DVCH	1	0	210,301	210,301
DVHS	15,919	0	5,309,866,679	5,309,866,679
DVHSS	953	0	221,168,390	221,168,390
EX	1	0	81,732	81,732
EX-XG	12	0	4,662,007	4,662,007
EX-XI	37	0	44,732,671	44,732,671
EX-XJ	106	0	88,609,707	88,609,707
EX-XL	82	0	34,767,450	34,767,450
EX-XO	2	0	6,250	6,250
EX-XR	176	0	65,379,874	65,379,874
EX-XV	9,306	0	4,983,203,447	4,983,203,447
EX-XV (Prorated)	26	0	3,949,036	3,949,036
EX366	921	0	1,146,882	1,146,882
FR	44	133,219,239	0	133,219,239
FRSS	2	0	705,325	705,325
LIH	3	0	11,077,450	11,077,450
LVE	356	96,761,939	0	96,761,939
MASSS	59	0	19,736,490	19,736,490
OV65	24,760	104,736,125	0	104,736,125
OV65S	1,264	4,672,686	0	4,672,686
PC	69	135,394,847	0	135,394,847
PPV	4	100,780	0	100,780
SO	64	2,015,222	0	2,015,222
Totals		586,660,350	10,913,153,302	11,499,813,652

2025 CERTIFIED TOTALS

Property Count: 7,952

WCLW - CLEARWATER U.W.C.D.
Under ARB Review Totals

7/22/2025

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Land		Value			
Homesite:		289,120,023			
Non Homesite:		194,306,819			
Ag Market:		81,179,463			
Timber Market:		0	Total Land	(+)	564,606,305
Improvement		Value			
Homesite:		1,517,169,991			
Non Homesite:		618,911,603	Total Improvements	(+)	2,136,081,594
Non Real		Count	Value		
Personal Property:	154		35,141,906		
Mineral Property:	0		0		
Autos:	4		986,225	Total Non Real	(+)
				Market Value	=
					36,128,131
					2,736,816,030
Ag	Non Exempt	Exempt			
Total Productivity Market:	81,179,463	0			
Ag Use:	1,555,290	0	Productivity Loss	(-)	79,624,173
Timber Use:	0	0	Appraised Value	=	2,657,191,857
Productivity Loss:	79,624,173	0			
			Homestead Cap	(-)	34,932,033
			23.231 Cap	(-)	24,823,728
			Assessed Value	=	2,597,436,096
			Total Exemptions Amount (Breakdown on Next Page)	(-)	31,914,102
			Net Taxable	=	2,565,521,994

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 57,211.14 = 2,565,521,994 * (0.002230 / 100)

Certified Estimate of Market Value: 2,485,872,884
 Certified Estimate of Taxable Value: 2,318,044,378

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

2025 CERTIFIED TOTALS

Property Count: 7,952

WCLW - CLEARWATER U.W.C.D.
Under ARB Review Totals

7/22/2025

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Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	50	0	402,705	402,705
DV1S	5	0	25,000	25,000
DV2	43	0	412,500	412,500
DV2S	4	0	30,000	30,000
DV3	61	0	628,000	628,000
DV3S	1	0	10,000	10,000
DV4	234	0	2,520,000	2,520,000
DV4S	8	0	96,000	96,000
DVHS	75	0	22,878,071	22,878,071
DVHSS	3	0	375,413	375,413
EX-XV (Prorated)	1	0	4,321	4,321
EX366	3	0	4,911	4,911
FR	2	109,125	0	109,125
OV65	823	4,015,466	0	4,015,466
OV65S	22	110,000	0	110,000
SO	8	292,590	0	292,590
Totals		4,527,181	27,386,921	31,914,102

2025 CERTIFIED TOTALS

Property Count: 191,741

WCLW - CLEARWATER U.W.C.D.

Grand Totals

7/22/2025

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Land		Value			
Homesite:		5,714,305,626			
Non Homesite:		4,473,573,377			
Ag Market:		4,377,194,090			
Timber Market:		2,275,656	Total Land	(+)	14,567,348,749
Improvement		Value			
Homesite:		26,937,565,442			
Non Homesite:		12,248,697,349	Total Improvements	(+)	39,186,262,791
Non Real		Count	Value		
Personal Property:	13,089		4,948,732,730		
Mineral Property:	0		0		
Autos:	3,783		187,545,895	Total Non Real	(+)
			Market Value	=	5,136,278,625
					58,889,890,165
Ag	Non Exempt	Exempt			
Total Productivity Market:	4,378,810,325	659,421			
Ag Use:	89,509,798	40,796	Productivity Loss	(-)	4,289,270,185
Timber Use:	30,342	0	Appraised Value	=	54,600,619,980
Productivity Loss:	4,289,270,185	618,625			
			Homestead Cap	(-)	1,296,985,994
			23.231 Cap	(-)	384,093,677
			Assessed Value	=	52,919,540,309
			Total Exemptions Amount (Breakdown on Next Page)	(-)	11,531,727,754
			Net Taxable	=	41,387,812,555

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 922,948.22 = 41,387,812,555 * (0.002230 / 100)

Certified Estimate of Market Value: 58,638,947,019
 Certified Estimate of Taxable Value: 41,140,334,939

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

2025 CERTIFIED TOTALS

Property Count: 191,741

WCLW - CLEARWATER U.W.C.D.

Grand Totals

7/22/2025

11:28:17AM

Exemption Breakdown

Exemption	Count	Local	State	Total
ABMNO	1	0	0	0
CH	167	90,827,190	0	90,827,190
CHODO	3	18,932,322	0	18,932,322
DV1	1,477	0	12,644,497	12,644,497
DV1S	226	0	938,402	938,402
DV2	1,303	0	10,891,770	10,891,770
DV2S	147	0	962,434	962,434
DV3	2,314	0	20,222,089	20,222,089
DV3S	169	0	1,283,591	1,283,591
DV4	12,125	0	75,264,089	75,264,089
DV4S	976	0	5,766,944	5,766,944
DVCH	1	0	210,301	210,301
DVHS	15,994	0	5,332,744,750	5,332,744,750
DVHSS	956	0	221,543,803	221,543,803
EX	1	0	81,732	81,732
EX-XG	12	0	4,662,007	4,662,007
EX-XI	37	0	44,732,671	44,732,671
EX-XJ	106	0	88,609,707	88,609,707
EX-XL	82	0	34,767,450	34,767,450
EX-XO	2	0	6,250	6,250
EX-XR	176	0	65,379,874	65,379,874
EX-XV	9,306	0	4,983,203,447	4,983,203,447
EX-XV (Prorated)	27	0	3,953,357	3,953,357
EX366	924	0	1,151,793	1,151,793
FR	46	133,328,364	0	133,328,364
FRSS	2	0	705,325	705,325
LIH	3	0	11,077,450	11,077,450
LVE	356	96,761,939	0	96,761,939
MASSS	59	0	19,736,490	19,736,490
OV65	25,583	108,751,591	0	108,751,591
OV65S	1,286	4,782,686	0	4,782,686
PC	69	135,394,847	0	135,394,847
PPV	4	100,780	0	100,780
SO	72	2,307,812	0	2,307,812
Totals		591,187,531	10,940,540,223	11,531,727,754

2025 CERTIFIED TOTALS

Property Count: 183,789

WCLW - CLEARWATER U.W.C.D.
ARB Approved Totals

7/22/2025 11:28:17AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	106,442	36,087.6904	\$623,105,934	\$28,369,731,301	\$21,691,932,046
B	MULTIFAMILY RESIDENCE	6,768	1,712.3189	\$153,811,706	\$3,252,734,021	\$3,204,776,324
C1	VACANT LOTS AND LAND TRACTS	13,432	13,942.1835	\$13,636	\$746,729,574	\$698,038,574
D1	QUALIFIED AG LAND	9,102	395,992.3990	\$0	\$4,297,630,862	\$87,060,116
D2	IMPROVEMENTS ON QUALIFIED OP	1,855		\$716,830	\$30,165,466	\$29,888,673
E	FARM OR RANCH IMPROVEMENT	8,239	52,760.9123	\$52,926,605	\$2,662,881,490	\$2,267,037,912
F1	COMMERCIAL REAL PROPERTY	5,351	15,572.6154	\$160,925,298	\$4,281,901,575	\$4,227,422,005
F2	INDUSTRIAL REAL PROPERTY	229	984.5389	\$2,592	\$1,429,794,357	\$1,308,742,180
J1	WATER SYSTEMS	3	0.9872	\$0	\$109,411	\$109,411
J2	GAS DISTRIBUTION SYSTEM	21	8.8594	\$0	\$73,475,505	\$73,438,426
J3	ELECTRIC COMPANY (INCLUDING C	121	102.9182	\$0	\$517,563,052	\$516,161,922
J4	TELEPHONE COMPANY (INCLUDI	42	24.8506	\$0	\$47,585,083	\$47,573,928
J5	RAILROAD	42	177.4227	\$0	\$136,580,463	\$136,580,463
J6	PIPELAND COMPANY	164	8.6740	\$0	\$66,494,175	\$62,751,573
J7	CABLE TELEVISION COMPANY	23		\$0	\$38,529,746	\$38,529,746
L1	COMMERCIAL PERSONAL PROPE	14,162		\$0	\$1,414,525,166	\$1,410,109,903
L2	INDUSTRIAL PERSONAL PROPERT	778		\$0	\$2,555,934,674	\$2,412,518,892
M1	TANGIBLE OTHER PERSONAL, MOB	4,943		\$2,569,768	\$52,780,205	\$49,227,643
N	INTANGIBLE PROPERTY AND/OR U	1		\$0	\$4,364	\$4,364
O	RESIDENTIAL INVENTORY	8,290	2,145.2114	\$187,975,405	\$452,733,343	\$436,507,848
S	SPECIAL INVENTORY TAX	166		\$0	\$123,896,049	\$123,896,049
X	TOTALLY EXEMPT PROPERTY	11,202	128,927.7275	\$833,529,248	\$5,601,294,253	\$0
Totals			648,449.3094	\$2,015,577,022	\$56,153,074,135	\$38,822,307,998

2025 CERTIFIED TOTALS

Property Count: 7,952

WCLW - CLEARWATER U.W.C.D.
Under ARB Review Totals

7/22/2025 11:28:17AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5,338	1,828.6334	\$25,331,063	\$1,599,714,268	\$1,538,326,860
B	MULTIFAMILY RESIDENCE	971	156.1677	\$10,362,773	\$468,624,700	\$465,614,494
C1	VACANT LOTS AND LAND TRACTS	392	794.0069	\$0	\$52,286,982	\$45,870,580
D1	QUALIFIED AG LAND	187	6,951.3590	\$0	\$81,179,463	\$1,544,336
D2	IMPROVEMENTS ON QUALIFIED OP	27		\$36,387	\$682,526	\$682,526
E	FARM OR RANCH IMPROVEMENT	285	2,221.6657	\$8,956,362	\$142,365,927	\$127,636,160
F1	COMMERCIAL REAL PROPERTY	403	507.9127	\$17,101,469	\$266,886,384	\$261,976,092
F2	INDUSTRIAL REAL PROPERTY	4	22.0470	\$0	\$13,887,638	\$13,795,548
J1	WATER SYSTEMS	3	40.0890	\$0	\$677,085	\$677,085
J3	ELECTRIC COMPANY (INCLUDING C	9	27.8120	\$0	\$1,484,343	\$1,148,876
L1	COMMERCIAL PERSONAL PROPE	155		\$0	\$36,123,220	\$35,999,893
M1	TANGIBLE OTHER PERSONAL, MOB	13		\$0	\$134,957	\$134,957
O	RESIDENTIAL INVENTORY	444	65.9213	\$48,629,593	\$72,759,305	\$72,116,963
X	TOTALLY EXEMPT PROPERTY	4		\$0	\$9,232	\$0
Totals			12,615.6147	\$110,417,647	\$2,736,816,030	\$2,565,524,370

2025 CERTIFIED TOTALS

Property Count: 191,741

WCLW - CLEARWATER U.W.C.D.

Grand Totals

7/22/2025 11:28:17AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	111,780	37,916.3238	\$648,436,997	\$29,969,445,569	\$23,230,258,906
B	MULTIFAMILY RESIDENCE	7,739	1,868.4866	\$164,174,479	\$3,721,358,721	\$3,670,390,818
C1	VACANT LOTS AND LAND TRACTS	13,824	14,736.1904	\$13,636	\$799,016,556	\$743,909,154
D1	QUALIFIED AG LAND	9,289	402,943.7580	\$0	\$4,378,810,325	\$88,604,452
D2	IMPROVEMENTS ON QUALIFIED OP	1,882		\$753,217	\$30,847,992	\$30,571,199
E	FARM OR RANCH IMPROVEMENT	8,524	54,982.5780	\$61,882,967	\$2,805,247,417	\$2,394,674,072
F1	COMMERCIAL REAL PROPERTY	5,754	16,080.5281	\$178,026,767	\$4,548,787,959	\$4,489,398,097
F2	INDUSTRIAL REAL PROPERTY	233	1,006.5859	\$2,592	\$1,443,681,995	\$1,322,537,728
J1	WATER SYSTEMS	6	41.0762	\$0	\$786,496	\$786,496
J2	GAS DISTRIBUTION SYSTEM	21	8.8594	\$0	\$73,475,505	\$73,438,426
J3	ELECTRIC COMPANY (INCLUDING C	130	130.7302	\$0	\$519,047,395	\$517,310,798
J4	TELEPHONE COMPANY (INCLUDI	42	24.8506	\$0	\$47,585,083	\$47,573,928
J5	RAILROAD	42	177.4227	\$0	\$136,580,463	\$136,580,463
J6	PIPELAND COMPANY	164	8.6740	\$0	\$66,494,175	\$62,751,573
J7	CABLE TELEVISION COMPANY	23		\$0	\$38,529,746	\$38,529,746
L1	COMMERCIAL PERSONAL PROPE	14,317		\$0	\$1,450,648,386	\$1,446,109,796
L2	INDUSTRIAL PERSONAL PROPERT	778		\$0	\$2,555,934,674	\$2,412,518,892
M1	TANGIBLE OTHER PERSONAL, MOB	4,956		\$2,569,768	\$52,915,162	\$49,362,600
N	INTANGIBLE PROPERTY AND/OR U	1		\$0	\$4,364	\$4,364
O	RESIDENTIAL INVENTORY	8,734	2,211.1327	\$236,604,998	\$525,492,648	\$508,624,811
S	SPECIAL INVENTORY TAX	166		\$0	\$123,896,049	\$123,896,049
X	TOTALLY EXEMPT PROPERTY	11,206	128,927.7275	\$833,529,248	\$5,601,303,485	\$0
Totals			661,064.9241	\$2,125,994,669	\$58,889,890,165	\$41,387,832,368

2025 CERTIFIED TOTALS

Property Count: 183,789

WCLW - CLEARWATER U.W.C.D.
ARB Approved Totals

7/22/2025 11:28:17AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		3	0.4077	\$0	\$374,353	\$369,353
A1	REAL-RES/SINGLE FAMILY	101,503	32,939.0085	\$619,328,886	\$28,110,194,552	\$21,474,438,058
A2	REAL-RES/MOBILE HOME	5,027	3,122.2263	\$3,705,632	\$252,801,785	\$211,021,673
A3	IMPROVEMENTS ONLY-RES	172	26.0479	\$71,416	\$6,360,611	\$6,102,963
B		3	11.1275	\$0	\$10,882,450	\$10,882,450
B1	REAL-RES/MULTI FAMILY	1,369	874.2673	\$90,661,985	\$1,557,238,755	\$1,550,996,474
B2	RESL-RES/DUPLEX	6,422	826.9241	\$63,149,721	\$1,684,612,816	\$1,642,897,400
C1	VACANT LOT	11,615	8,638.0085	\$13,636	\$467,949,184	\$443,244,057
C2	VACANT COMMERCIAL LOT	1,827	5,304.1750	\$0	\$278,780,390	\$254,794,517
D1	QUALIFIED AGRICULTURAL LAND	9,108	396,064.9015	\$0	\$4,298,812,844	\$88,242,098
D2	IMPROVEMENTS ON QUALIFIED AG L	1,855		\$716,830	\$30,165,466	\$29,888,673
E	NON QUALIFIED AG LAND	3,034	41,392.9929	\$17,622	\$660,130,693	\$639,293,927
E1	FARM & RANCH IMPROVEMENT	5,725	9,812.5828	\$52,611,712	\$1,939,711,322	\$1,575,008,211
E2	MOBILE HOME-FARM & RANCH	957	1,468.8321	\$283,149	\$58,769,222	\$48,555,564
E3	IMPROVEMENTS ONLY-FARM & RAN	142	14.0020	\$14,122	\$3,088,271	\$2,998,228
F1	COMMERCIAL IMPROVEMENT	5,343	15,568.1154	\$160,925,298	\$4,267,845,690	\$4,213,366,120
F2	INDUSTRIAL IMPROVEMENT	229	984.5389	\$2,592	\$1,429,794,357	\$1,308,742,180
F3	IMPROVEMENTS ONLY COMMERICA	9	4.5000	\$0	\$14,055,885	\$14,055,885
J1	UTILITIES/WATER SYSTEMS	3	0.9872	\$0	\$109,411	\$109,411
J2	UTILITIES/GAS COMPANIES	21	8.8594	\$0	\$73,475,505	\$73,438,426
J3	UTILITIES/ELECTRIC CO	121	102.9182	\$0	\$517,563,052	\$516,161,922
J4	UTILITIES/TELEPHONE CO	42	24.8506	\$0	\$47,585,083	\$47,573,928
J5	RAILROADS	42	177.4227	\$0	\$136,580,463	\$136,580,463
J6	PIPELINES	164	8.6740	\$0	\$66,494,175	\$62,751,573
J7	CABLE TELEVISION COMPANY	23		\$0	\$38,529,746	\$38,529,746
L1	BUSINESS PERSONAL	14,162		\$0	\$1,414,525,166	\$1,410,109,903
L2	INDUSTRIAL PERSONAL	778		\$0	\$2,555,934,674	\$2,412,518,892
M1	MOBILE HOME (PERSONAL PROP)	4,943		\$2,569,768	\$52,780,205	\$49,227,643
N1	INTANGIBLE PERSONAL PROPERTY	1		\$0	\$4,364	\$4,364
O1	BLDRS/DEVELOPERS VACANT LOT	7,425	1,953.4514	\$0	\$233,788,722	\$224,041,468
O2	BLDRS/DEVELOPERS IMPROVED LO	867	191.7600	\$187,975,405	\$218,944,621	\$212,466,380
S	SPECIAL INVENTORY	166		\$0	\$123,896,049	\$123,896,049
X	TOTAL EXEMPT PROPERTY	11,202	128,927.7275	\$833,529,248	\$5,601,294,253	\$0
	Totals		648,449.3094	\$2,015,577,022	\$56,153,074,135	\$38,822,307,999

2025 CERTIFIED TOTALS

Property Count: 7,952

WCLW - CLEARWATER U.W.C.D.
Under ARB Review Totals

7/22/2025 11:28:17AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RES/SINGLE FAMILY	5,293	1,780.1776	\$25,324,939	\$1,596,551,049	\$1,535,660,474
A2	REAL-RES/MOBILE HOME	50	47.3558	\$6,124	\$3,095,645	\$2,598,946
A3	IMPROVEMENTS ONLY-RES	4	1.1000	\$0	\$67,574	\$67,440
B1	REAL-RES/MULTI FAMILY	346	72.9944	\$956,579	\$208,022,454	\$207,019,728
B2	RESL-RES/DUPLEX	906	83.1733	\$9,406,194	\$260,602,246	\$258,594,766
C1	VACANT LOT	271	465.2069	\$0	\$23,267,628	\$20,009,936
C2	VACANT COMMERCIAL LOT	123	328.8000	\$0	\$29,019,354	\$25,860,644
D1	QUALIFIED AGRICULTURAL LAND	187	6,951.3590	\$0	\$81,179,463	\$1,544,336
D2	IMPROVEMENTS ON QUALIFIED AG L	27		\$36,387	\$682,526	\$682,526
E	NON QUALIFIED AG LAND	113	1,801.4187	\$0	\$32,217,263	\$29,936,650
E1	FARM & RANCH IMPROVEMENT	226	404.2420	\$8,949,807	\$109,564,391	\$97,145,538
E2	MOBILE HOME-FARM & RANCH	13	16.0050	\$6,555	\$579,261	\$548,960
E3	IMPROVEMENTS ONLY-FARM & RAN	2		\$0	\$5,012	\$5,012
F1	COMMERCIAL IMPROVEMENT	403	507.9127	\$17,101,469	\$266,886,384	\$261,976,092
F2	INDUSTRIAL IMPROVEMENT	4	22.0470	\$0	\$13,887,638	\$13,795,548
J1	UTILITIES/WATER SYSTEMS	3	40.0890	\$0	\$677,085	\$677,085
J3	UTILITIES/ELECTRIC CO	9	27.8120	\$0	\$1,484,343	\$1,148,876
L1	BUSINESS PERSONAL	155		\$0	\$36,123,220	\$35,999,893
M1	MOBILE HOME (PERSONAL PROP)	13		\$0	\$134,957	\$134,957
O1	BLDRS/DEVELOPERS VACANT LOT	203	31.6283	\$0	\$6,168,609	\$6,101,267
O2	BLDRS/DEVELOPERS IMPROVED LO	246	34.2930	\$48,629,593	\$66,590,696	\$66,015,696
X	TOTAL EXEMPT PROPERTY	4		\$0	\$9,232	\$0
Totals			12,615.6147	\$110,417,647	\$2,736,816,030	\$2,565,524,370

2025 CERTIFIED TOTALS

Property Count: 191,741

WCLW - CLEARWATER U.W.C.D.

Grand Totals

7/22/2025 11:28:17AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A		3	0.4077	\$0	\$374,353	\$369,353
A1	REAL-RES/SINGLE FAMILY	106,796	34,719.1861	\$644,653,825	\$29,706,745,601	\$23,010,098,532
A2	REAL-RES/MOBILE HOME	5,077	3,169.5821	\$3,711,756	\$255,897,430	\$213,620,619
A3	IMPROVEMENTS ONLY-RES	176	27.1479	\$71,416	\$6,428,185	\$6,170,403
B		3	11.1275	\$0	\$10,882,450	\$10,882,450
B1	REAL-RES/MULTI FAMILY	1,715	947.2617	\$91,618,564	\$1,765,261,209	\$1,758,016,202
B2	RESL-RES/DUPLEX	7,328	910.0974	\$72,555,915	\$1,945,215,062	\$1,901,492,166
C1	VACANT LOT	11,886	9,103.2154	\$13,636	\$491,216,812	\$463,253,993
C2	VACANT COMMERCIAL LOT	1,950	5,632.9750	\$0	\$307,799,744	\$280,655,161
D1	QUALIFIED AGRICULTURAL LAND	9,295	403,016.2605	\$0	\$4,379,992,307	\$89,786,434
D2	IMPROVEMENTS ON QUALIFIED AG L	1,882		\$753,217	\$30,847,992	\$30,571,199
E	NON QUALIFIED AG LAND	3,147	43,194.4116	\$17,622	\$692,347,956	\$669,230,577
E1	FARM & RANCH IMPROVEMENT	5,951	10,216.8248	\$61,561,519	\$2,049,275,713	\$1,672,153,749
E2	MOBILE HOME-FARM & RANCH	970	1,484.8371	\$289,704	\$59,348,483	\$49,104,524
E3	IMPROVEMENTS ONLY-FARM & RAN	144	14.0020	\$14,122	\$3,093,283	\$3,003,240
F1	COMMERCIAL IMPROVEMENT	5,746	16,076.0281	\$178,026,767	\$4,534,732,074	\$4,475,342,212
F2	INDUSTRIAL IMPROVEMENT	233	1,006.5859	\$2,592	\$1,443,681,995	\$1,322,537,728
F3	IMPROVEMENTS ONLY COMMERICA	9	4.5000	\$0	\$14,055,885	\$14,055,885
J1	UTILITIES/WATER SYSTEMS	6	41.0762	\$0	\$786,496	\$786,496
J2	UTILITIES/GAS COMPANIES	21	8.8594	\$0	\$73,475,505	\$73,438,426
J3	UTILITIES/ELECTRIC CO	130	130.7302	\$0	\$519,047,395	\$517,310,798
J4	UTILITIES/TELEPHONE CO	42	24.8506	\$0	\$47,585,083	\$47,573,928
J5	RAILROADS	42	177.4227	\$0	\$136,580,463	\$136,580,463
J6	PIPELINES	164	8.6740	\$0	\$66,494,175	\$62,751,573
J7	CABLE TELEVISION COMPANY	23		\$0	\$38,529,746	\$38,529,746
L1	BUSINESS PERSONAL	14,317		\$0	\$1,450,648,386	\$1,446,109,796
L2	INDUSTRIAL PERSONAL	778		\$0	\$2,555,934,674	\$2,412,518,892
M1	MOBILE HOME (PERSONAL PROP)	4,956		\$2,569,768	\$52,915,162	\$49,362,600
N1	INTANGIBLE PERSONAL PROPERTY	1		\$0	\$4,364	\$4,364
O1	BLDRS/DEVELOPERS VACANT LOT	7,628	1,985.0797	\$0	\$239,957,331	\$230,142,735
O2	BLDRS/DEVELOPERS IMPROVED LO	1,113	226.0530	\$236,604,998	\$285,535,317	\$278,482,076
S	SPECIAL INVENTORY	166		\$0	\$123,896,049	\$123,896,049
X	TOTAL EXEMPT PROPERTY	11,206	128,927.7275	\$833,529,248	\$5,601,303,485	\$0
	Totals		661,064.9241	\$2,125,994,669	\$58,889,890,165	\$41,387,832,369

2025 CERTIFIED TOTALS

Property Count: 191,741

WCLW - CLEARWATER U.W.C.D.

Effective Rate Assumption

7/22/2025

11:28:17AM

New Value

TOTAL NEW VALUE MARKET:	\$2,125,994,669
TOTAL NEW VALUE TAXABLE:	\$1,133,993,921

New Exemptions

Exemption	Description	Count		
EX-XL	11.231 Organizations Providing Economic Deve	2	2024 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	74	2024 Market Value	\$13,222,583
EX366	HOUSE BILL 366	105	2024 Market Value	\$1,782,891
ABSOLUTE EXEMPTIONS VALUE LOSS				\$15,005,474

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	86	\$639,045
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	13	\$60,000
DV2	Disabled Veterans 30% - 49%	105	\$933,216
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	8	\$52,500
DV3	Disabled Veterans 50% - 69%	189	\$1,990,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	7	\$60,000
DV4	Disabled Veterans 70% - 100%	1,141	\$10,778,880
DV4S	Disabled Veterans Surviving Spouse 70% - 100	46	\$348,000
DVHS	Disabled Veteran Homestead	807	\$232,502,247
DVHSS	Disabled Veteran Homestead Surviving Spouse	26	\$7,615,109
OV65	OVER 65	2,140	\$9,113,439
OV65S	OVER 65 Surviving Spouse	61	\$250,000
PARTIAL EXEMPTIONS VALUE LOSS		4,629	\$264,342,436
NEW EXEMPTIONS VALUE LOSS			\$279,347,910

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$279,347,910

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
74,188	\$304,279	\$17,394	\$286,885
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
70,172	\$299,140	\$15,330	\$283,810

2025 CERTIFIED TOTALS

WCLW - CLEARWATER U.W.C.D.
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
7,952	\$2,736,816,030.00	\$2,318,044,378

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE: \$0.002230 per \$100

NO-NEW-REVENUE TAX RATE: \$0.002130 per \$100

VOTER-APPROVAL TAX RATE: \$0.002570 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for CLEARWATER U.W.C.D. from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that CLEARWATER U.W.C.D. may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CLEARWATER U.W.C.D. is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/27/2025 01:30 PM (CT) at Clearwater Underground Water Conservation District, 640 Kennedy Court, Belton, TX

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CLEARWATER U.W.C.D. is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the CLEARWATER UWCD of CLEARWATER U.W.C.D. at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Jody Williams, President Leland Gersbach, Vice President C. Gary Young, Secretary Scott A. Brooks, Director Jim Brown, Director

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CLEARWATER U.W.C.D. last year to the taxes proposed to be imposed on the average residence homestead by CLEARWATER U.W.C.D. this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.002230	\$0.002230	0% increase
Average homestead taxable value	\$272,596	\$286,885	5.24% increase
Tax on average homestead	\$6	\$6	0% increase
Total tax levy on all properties	\$850,642	\$917,444	7.85% increase

For assistance with tax calculations, please contact the tax assessor for CLEARWATER U.W.C.D. at (254) 939-5841 or customerservice@bellcad.org, or visit www.bellcad.org for more information.

OZONE LEVEL
Today: 44
Good 1-50
Moderate 51-100
Unhealthy for sensitive Groups 101-150
Unhealthy 151-200
Very unhealthy 201-250
Source: Environmental Protection Agency

Statistics for Temple through 5 p.m. Yesterday.	
Temperatures	
High/Low	93/71
Average High/Low	86/71
Record High	100 (2023)
Record Low	64 (2004)
Peak Wind	SE at 5 mph

OUT AND ABOUT**Art events, car meets and more this weekend in the Killeen-Fort Hood area**BY JANA LYNN KILGORE
KILLEEN DAILY HERALD

With the first day of school behind us, take some time this weekend to get outside and enjoy one or more of the shows or concerts in the area. Use the long days of sunshine we still have to take a hike, bicycle one of the many trails in the county maybe take a swim at one of the area pools or get out on the water at one of our lakes. It will be all too soon that cooler weather starts to make it more difficult to enjoy the outdoors.

AUG. 15

- Bo's Barn Dancehall and Club will host live music by Mark Richey from 8 p.m. to midnight. Cover is \$10. Happy Hour from 5 to 8 p.m. For more information, go to www.bosbarndancehall.com, or call 254-839-7131.
- Punialava - Killeen, TX: An Evening of Tribute to Gagne Samoa and Debuting new music by the one and only Punialava Band. Doors open at 3 p.m. with entertainment from 5 - 11:30 p.m. Killeen Civic and Conference Center 3401 S. WS. Young Drive.
- Friday Nights Jam with open mic and karaoke party that sets the vibe at Little Jamaica Restaurant and Lounge 1200B Willow Springs Road in Killeen.
- Southern rap pioneer Paul Wall will entertain at Schoepf's B-B-Q from 6-10 p.m. 702 E Central Ave. in Belton.

AUG. 16

- Local Author Fair at the Harker Heights Library from 11 a.m. to 3 p.m. Come support local authors of all genres. Visit their Facebook page for list <https://harkerheights.gov/index.php/librarycalendar/eventdetail/7518/-/author-fair-at-400-Indian-Tail-in-Harker-Heights>.
- Killeen's Craft and Artisan Market at the Killeen Arts and Activities Center from 11 a.m. to 5 p.m. over 30 vendors at 801 North 4th Street.
- The Car Meet at Haka! No Kamigami auto repair shop from 6-10 p.m. at 124 N. Fourth Street in Killeen. There will be raffles and giveaways.
- Back to the 80s Music Bingo at Southern Roots Brewing Company-Killeen

starts at 7 p.m. at 324 North Gray St. Break out the neon and tease up that hair - it's time to party like it's 1980. Totally tubular 80s hits and free-to-play Music Bingo.

- Grand opening at 38th Street Eats, starts at 9 a.m. 410 S. 38th Street in Killeen.
- Bo's Barn Dance Hall and Club will host live music by Dave Jorgenson and Dawn from 9 p.m. to 1 a.m. Cover is \$10. Happy Hour from 5 to 8 p.m. For more information, go to www.bosbarndancehall.com, or call 254-839-7131.
- Uncle Lucius Live at Schoepf's with show starting at 6 p.m. Enjoy delicious barbecue then settle down for a great concert. 702 E Central Ave. in Belton
- Award winning Elvis tribute artist John Cobb and live music from Fever the Band will perform at Palace Theatre in Marlin. Doors open at 6 p.m., show at 7 p.m. General admission seating, BYOB, concessions, Elvis and Priscilla look-alike contest. For tickets go to <https://tinyurl.com/567k336f>. Call 254-282-7847 for more information.
- The first Fort Hood "MilitaryHeroCon" event is set for this weekend. The free two-day event will be held from 10 a.m. to 6 p.m. Saturday and 10 a.m. to 4 p.m. Sunday, at Fort Hood's Post Exchange at 4250 Clear Creek Blvd.
- Central Texas Sportsman's Club Re-Grand Opening from 5-8 p.m. Family-friendly games, School supply giveaways, live entertainment, 50/50 cash drawing, raffles and more. 685 Center Sportsman Club Road

AUG. 17

- All White Rodeo Day Party Brunch from 1 to 6 p.m. with guest line-dance instructor Jasmine Brown, BCenter, 909 N Gray St. Tickets are \$40-\$65. For more information call 254-702-8845.
- The second day of the Fort Hood "MilitaryHeroCon" event is free and goes on from 10 a.m. to 4 p.m. Sunday at Fort Hood's Post Exchange at 4250 Clear Creek Blvd.

AUG. 20

- Bell County Master Gardeners will hold its monthly Herb Study Group

on Gatu Kola from 10 - 11:30 a.m. at the AgriLife Extension Grounds Learning Center, 1505 N. Main St. in Belton. Class limit: 50. Please register here to secure a spot: <https://forms.gle/dPzTAAddDQTB-pagb9>

AUG. 21

Fall Vegetable Gardening: The Journey from Seeds to Harvest from the Bell County Master Gardeners is a free seminar from 6-7:30 p.m. at the Bell County Extension Classroom, 1805 N. Main St. in Belton. Class limit is 50. To secure a spot in the class, register at <https://forms.gle/8mchwpCwukavbyy6>

MUSEUMS AND EXHIBITS

- The Bell County Museum, 201 N. Main St. in Belton, is open from noon to 5 p.m. Tuesday through Friday and 10 a.m. to 5 p.m. Saturday.
- The Temple Railroad and Heritage Museum, 315 W. Avenue B, is hosting its newest exhibit, "First Fleet: NASA's Space Program 1961-1968," until Sept. 13. The museum is open from 10 a.m. to 4 p.m. Tuesday through Saturday. Every first Saturday of the month, the museum hosts a free, themed Family Day. Go to www.templerhnm.org for more information. Admission is \$4 for adults, \$3 for seniors, \$2 for kids ages 5 to 12, and free for children under 5.
- The National Mounted Warrior Museum, 105 Trooper Loop at Fort Hood, is open to the public from 10 a.m. to 5 p.m. Tuesday through Saturday for more information visit the website at <https://tinyurl.com/4r8b5pys>.
- The Salado Museum and College Park, 423 S. Main St., is open from 10 a.m. to 4 p.m. Monday through Friday. Go to www.saladomuseum.org for more information.
- The Temple Children's Museum at 11 N. Fourth St. is open from 10 a.m. to 3 p.m. Tuesday through Saturday. General admission is \$8 per person. The museum is geared toward ages 8 and under and their families for hands-on learning. Visit the website for more information www.templechildrensmuseum.org for more information.
- The Lampasas County Museum at

303 S. Western Ave. is open from 10 a.m. to 4 p.m. Fridays and Saturdays. For more information call 512-556-2224.

- The Maybourn Museum at Baylor University, 1300 S. University Parks Drive in Waco, is open from 10 a.m. to 5 p.m. Monday through Saturday, and 1 to 5 p.m. Sunday. Admission is \$10 for adults, \$9 for seniors and \$8 for kids 12 and under.

- The Texas Ranger Hall of Fame and Museum, 100 Texas Ranger Trail in Waco, is open daily from 9 a.m. to 5 p.m. Admission for adults is \$10.50, children (6-12) is \$4, children under 6 free, seniors (60+) is \$8.50, military with ID is \$8.50 and law enforcement with ID is \$8.50. For more information visit the website at www.texasranger.org.

RECURRING EVENTS

- The Family Aquatic Center in Lions Park is open from 10 a.m. to 6:30 p.m. Saturday and 1 to 5 p.m. Sunday through Labor Day, Sept. 1.
- The Long Branch Pool is open from 11 a.m. to 6 p.m. on Saturdays and Sundays only through Labor Day, Sept. 1.
- The Temple Farmers Market is held from 7 a.m. to noon every Tuesday and Thursday at 8420 W. Adams Ave.
- The Belton Farmers Market is held from 7 a.m. to noon every Saturday at 411 E. Central Ave.
- The Bell County Master Gardeners' Help Desk is open Monday through Thursday throughout the month of June. A certified Master Gardener will be available to answer horticulture-related questions and concerns. Stop by at 1605 N. Main St., Suite 105, Belton. Or call 254-933-5305 or email at bell.mg@agnet.tamu.edu.
- Salado Sandlot Fridays start at 7:30 p.m. every Friday at Salado League Field 1, Salado Park Road, Athletics of all ages are invited to play in an informal game focused on fun. Cost is \$15 per player. Go to <https://tinyurl.com/4f8wjdpc> to register.
- The Harker Heights Farmers Market is closed until October 4. Hours are 9 a.m. to 1 p.m. at 305 Miller's Crossing. There will be local farmers, crafters, and more available.

NFL

FROM PAGE A5

Stroud said. "But like me and him, I feel like our process was just getting better, getting better, getting better, getting better. So, I think that was our mindset and it's cool to be in these moments."

The Panthers were criticized in 2023 for selecting Young, who struggled as a rookie as the team went 2-15. Meanwhile, Stroud led Houston to the postseason after a three-year absence and was named AP Offensive Rookie of the Year.

Neither player likes talking about the what-ifs when it comes to that draft, and Young insisted Thursday that he's happy with how things turned out.

"I'm exactly where I'm supposed to be," he said. "I'm sure C.J. would say the same thing. God doesn't make mistakes. Everything happens for a reason. So, I'm super grateful to be a Panther."

As their NFL careers have blossomed, Stroud and Young have remained close. Young was asked to describe the best thing about Stroud as a friend.

"I've seen him have ups and downs," Young said. "I've seen him have so much success at this level (and) throughout all that he's been the exact same person ... and I know a lot of people on this team and everyone tells me how great of a leader he is, how much he means for this team, offense, the entire team, entire unit, the person he is. So, I think just his ability to be that same person, regardless of what his circumstances are is one of the things that I admire most."

CREDITS

FROM PAGE A5

2006, he admits to being overly focused on trying to build an offense so prolific that someone would have to hire him for a top job.

There had been some solid moments in his time with the Jets under Eric Mangini and Rex Ryan, less so with the Rams under Jeff Fisher in St. Louis. It took Carroll's approach to get Schottenheimer to realize the other components off the field are just as important to success as being a great play caller.

"I mean, Jeff was a fun-loving players' coach. Rex was a wild man, in a good way. Eric Mangini was very much like coach (Bill) Belichick. My dad was certainly you know a certain way I chuckle on that one," Schottenheimer said.

"But I just think, when I watched Pete,

and I was sitting in the meetings, and whether was a staff meeting or a team meeting, there was just so many things that I was like, 'You know what, I do believe that.'"

Carroll's relentless desire to create competition was an aspect that particularly captivated Schottenheimer. The phrase, "Compete every day" was seen and heard throughout Cowboys training camp, and with no set depth chart, Schottenheimer looked to make sure players are rewarded in practice when they rise to that aim. There are also battles off the field, with basketball a particular favorite during the summer stint in Southern California.

"I've always been a competitor, whether I'm good at something or not, I'm going to try to find a way to win. I don't always find a way to win, but I'm going to try. And so I think he caught me at the right time," Schottenheimer said of Carroll.

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §52b-08(b-2)

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE: \$0.002230 per \$100
NO-NEW-REVENUE TAX RATE: \$0.002130 per \$100
VOTER-APPROVAL TAX RATE: \$0.002570 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for CLEARWATER U.W.C.D. from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that CLEARWATER U.W.C.D. may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CLEARWATER U.W.C.D. is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/27/2025 01:30 PM (CT) at Clearwater Underground Water Conservation District, 640 Kennedy Court, Belton, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CLEARWATER U.W.C.D. is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the CLEARWATER UWCD of CLEARWATER U.W.C.D. at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Jody Williams, President, Leland Gerbach, Vice President, C. Gary Young, Secretary; Scott A. Brooks, Director, Jim Brown, Director
AGAINST the proposal:
PRESENT and not voting:
ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homesteaded by CLEARWATER U.W.C.D. last year to the taxes proposed to be imposed on the average residence homesteaded by CLEARWATER U.W.C.D. this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.002230	\$0.002230	0% increase
Average Homesteaded taxable value	\$272,596	\$286,885	5.24% increase
Tax on average homesteaded	\$6	\$6	0% increase
Total Tax Levy on all properties	\$850,642	\$917,444	7.85% increase

For assistance with tax calculations, please contact the tax assessor for CLEARWATER U.W.C.D. at (254) 939-5941 or customerservice@bellcoed.org, or visit www.bellcoed.org for more information.

(Legal Notice published in the Killeen Daily Herald on August 15, 2025.)

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**RESOLUTION AND ORDER
OF THE BOARD OF DIRECTORS OF THE CLEARWATER
UNDERGROUND WATER CONSERVATION DISTRICT
MEETING HELD AUGUST 27, 2025**

THE STATE OF TEXAS	§	
	§	A RESOLUTION AND ORDER
COUNTY OF BELL	§	
	§	SETTING ANNUAL TAX RATE
CLEARWATER UWCD	§	

The Board of Directors of the Clearwater Underground Water Conservation District met in a regular session, open to the public, after due notice, at the Clearwater Underground Water Conservation District, located at 640 Kennedy Court, Belton, Texas, within the boundaries of the District, on the 27th day of August 2025, whereupon the roll was called of the members of the Board of Directors, to wit:

Leland Gersbach	President
Jody Williams	Vice President
C. Gary Young	Secretary
Scott A. Brooks	Director
James Brown	Director

Five (5) of the five (5) Board members were present, thus constituting a quorum.

WHEREUPON, among other business conducted by the Board, Director _____ introduced the Order set out below and moved for its adoption, which motion was seconded by Director _____ and, after full discussion and the question being put to the Board of Directors, said motion was carried by the following vote:

“Aye”: ____; “No”: ____; “Abstained”: ____; “Absent”: ____.

The Order thus adopted is as follows:

WHEREAS, the Board of Directors was authorized by applicable statutory law to levy a sufficient tax to cover all maintenance and operation expenses of the District;

WHEREAS, the Board of Directors reviewed and approved its budget for its fiscal year October 1, 2025, through September 30, 2026, and determined what tax rate should be set to meet such budget requirements;

WHEREAS, the appraisal roll of the District for 2025 has been prepared and certified by the Tax Appraisal District of Bell County and submitted to the District's tax collector; and

NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF DIRECTORS OF THE CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT THAT:

I.

The operation and maintenance tax rate for tax year 2025 shall be \$0.00223 per one hundred dollars (\$100) of assessed valuation. Be it known that this 2025 tax rate is the same as last year's tax rate at \$0.002230 per \$100 of assessed valuation, but this rate will increase total taxes in Clearwater by ____%, or increase by ____¢ per year on the average appraised value of a residence at \$____.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

The Bell County Tax Assessor and Collector shall take all steps necessary and authorized by the law to collect taxes as owed pursuant to this order. Said taxes shall be levied, assessed and collected at the rate of \$0.00223 per \$100 valuation for 2025 as provided for in the District's enabling act; Chapters 36 Texas Groundwater Water Code, as applicable; and all other applicable laws.

II.

The Board President or Vice President are authorized to execute, and the Secretary or any Assistant Secretary to attest, this order on behalf of the Board of Directors.

PASSED, APPROVED AND ADOPTED this the 27th day of August 2025.

CLEARWATER UNDERGROUND WATER CONSERVATION DISTRICT

By: _____
Jody Williams, Board President (or)
Leland Gersbach, Board Vice President

ATTEST:

C. Gary Young, Board Secretary (or)
Dirk Aaron, Assistant Secretary

**Board Meeting
August 27, 2025**

**Agenda Item #11
Surety Bond for CTWA Representative**

Agenda Items:

11. Discuss, consider, and take appropriate action, if necessary, to approve surety bond for CTWA representative.

Narrative:

The District holds bonds for all elected Board members and employees of the District. The Board recently appointed Mr. Dirk Aaron to serve as the District's representative on the Central Texas Water Alliance Board of Directors. Since the representative appointed will not be an elected director or employee of the District, the District has the option to purchase a miscellaneous surety bond for Mr. Aaron. Clearwater UWCD would be listed at the Oblige.

The Public Official bond covers the official's term of office and guarantees that the bonded official will faithfully perform all official duties. The public official may be elected or appointed to a full-time or part-time position. These bonds are the direct result of state statute or other type of public charter and specifically determine the exposure for a given bond. Miscellaneous bonds are those obligations that do not clearly fall within the scope of the other bond categories. Some of these bonds are required by law and must follow the applicable statutes, ordinances or regulations.

The Hartford Insurance Group provides a variety of surety bonds. The quote below was provided by the District's bonding agents at Victor Insurance Managers, LLC, through The Hartford Insurance bond products.

Bond Amount – Bond Term – Cost

\$10,000 bond – 1-year - \$50.00; 3-year - \$130

\$25,000 bond – 1-year - \$100.00; 3-year - \$260

\$50,000 bond – 1-year - \$200.00; 3-year - \$520

\$100,000 bond – 1-year - \$400.00; 3-year - \$1,040

GM Recommendations:

- ✓ Allow District staff to complete an application to purchase a \$25,000 bond for a 3-year term in the name of the appointed CTWA representative, Mr. Dirk Aaron. If the representative draws a lesser term length on the CTWA board, the District will cancel the bond after the representative's term expires.