

Refugio Groundwater Conservation District Meeting Notice and Agenda

Notice is hereby given in accordance with the Open Meetings Act, Chapter 551, Government Code and Section 36.064 of the Texas Water Code that the Refugio Groundwater Conservation District Board of Directors will hold a meeting on September 10, 2024, at 6:00 PM at 708 Commerce Street, Refugio, Texas 78377.

AGENDA

1. Call the meeting to order and welcome guests.
2. Receive public comments.
3. Consideration of and possible action on matters related to groundwater management including the efforts and activities of the District regarding permitting, complaints, investigations, violations, and enforcement cases associated with permitting.
4. Consideration of and possible action on matters related to groundwater protection including complaints, investigations, violations, and enforcement cases related to groundwater contamination and waste.
5. Consideration of and possible action on matters related to groundwater monitoring.
6. Consideration of and possible action on matters related to groundwater conservation.
7. Consideration of and possible action on matters related to groundwater resource planning including Groundwater Management Area 15 Joint Planning and regional water planning.
8. Consideration of and possible action on matters related to groundwater policy including the Management Plan of the District and the Rules of the District.
9. Consideration of and possible action on matters related to administration and management including the minutes of previous meetings, the annual budget of the district, bank accounts, investments, financial reports of the district, bills and invoices of the district, management goals and objectives of the district, administrative policies, staffing, consultant agreements, interlocal cooperation agreements, support services provided to and from other groundwater conservation districts, and contracts related to the 2024 election and the potential cancellation of the 2024 election.
 - a. Budget recommendation for Fiscal Year 2025
 - b. Tax rate for Tax Year 2024.
 - c. Certified tax roll for Tax Year 2024.
10. Consideration of and possible action on matters related to legal counsel report.
11. Adjourn.

The Refugio Groundwater Conservation District may close the meeting, if necessary, to conduct private consultation with legal counsel regarding matters protected by the attorney-client privilege pursuant to Section 551.071 of the Government Code or to discuss matters regarding personnel pursuant to Section 551.074 of the Government Code. The Refugio Groundwater Conservation District will return to open meeting, if necessary, to take any action deemed necessary based on discussion in closed meeting pursuant to Section 551.102 of the Government Code.

In Accordance with Title III of the Americans with Disabilities Act, the District invites all attendees to advise us of any special accommodations due to disability. Please submit your request as far as possible in advance of event you wish to attend.

Small Taxing Unit Notice

The Refugio Groundwater Conservation District will hold a meeting at 6:00 PM on September 10, 2024 at 708 Commerce Street, Refugio, Texas 78377 to consider adopting a proposed tax rate for tax year 2024. The proposed tax rate is 0.01374 per \$100 of value.

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.

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

REFUGIO GROUNDWATER CONSERVATION DISTRICT

361/526-2023

Taxing Unit Name

Phone (area code and number)

808 COMMERCE ROOM 109, REFUGIO, TEXAS 78377

www.co.refugio.tx.us

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	\$ 1,322,698,097
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.	\$ 1,322,698,097
4.	Prior year total adopted tax rate.	\$ 0.01374 /\$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: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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.	\$ 1,322,698,097
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.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 85,810</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 1,056,720</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,142,530
11.	<p>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.</p> <p>A. Prior year market value: \$ 132,230</p> <p>B. Current year productivity or special appraised value: - \$ 730</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 131,500
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,274,030
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.	\$ 1,321,424,067
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 181,563
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	\$ 107
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 181,670
18.	<p>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</p> <p>A. Certified values: \$ 1,387,523,355</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>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</p> <p>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</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,387,523,355

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>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 \$ <u>0</u></p> <p>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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>0</u></p>	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the home- steads 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	\$ <u>0</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,387,523,355</u>
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	\$ <u>0</u>
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	\$ <u>10,901,750</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>10,901,750</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>1,376,621,605</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.01319</u> /\$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	\$ _____ /\$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.	\$ <u>0.01374</u> /\$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> .	\$ <u>1,322,698,097</u>

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	\$ 181,738
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 107</p> <p>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</p> <p>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</p> <p>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..... \$ 107</p> <p>E. Add Line 30 to 31D.</p>	\$ 181,845
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,376,621,605
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.01320 /\$100
34.	<p>Rate adjustment for state criminal justice mandate.²³</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100
35.	<p>Rate adjustment for indigent health care expenditures.²⁴</p> <p>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</p> <p>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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.00000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.00000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.041

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, 2022 and ending on June 30, 2023, 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.	\$ 0.00000 _____/\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.00000 _____/\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 _____/\$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.	\$ 0.00000 _____/\$100
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.00000 _____/\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 _____/\$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.	\$ 0.00000 _____/\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 _____/\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.01320 _____/\$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.	\$ 0.00000 _____/\$100
	C. Add Line 40B to Line 39.	\$ 0.01320 _____/\$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.	\$ 0.01425 _____/\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>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</p> <p>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</p> <p>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).</p>	\$ 0.00000 /\$100
42.	<p>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:</p> <p>(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.</p> <p>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</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 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.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 100.60 %</p> <p>B. Enter the prior year actual collection rate..... 100.32 %</p> <p>C. Enter the 2022 actual collection rate. 100.76 %</p> <p>D. Enter the 2021 actual collection rate. 100.73 %</p> <p>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</p>	100.60 %
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> .	\$ 1,387,523,355
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.00000 /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ 0.01425 /\$100
D49.	<p>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.</p>	\$ 0.00000 /\$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.	\$ 0.00000 /\$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.	\$ 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.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,387,523,355
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.00000 /\$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> .	\$ 0.01319 /\$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.	\$ 0.01319 /\$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> .	\$ 0.01425 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.01425 /\$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	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,387,523,355
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.00000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

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(i)

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).	\$ 0.01425 /\$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 In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

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 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.....	\$ 0.01485 /\$100 \$ 0.00000 /\$100 \$ 0.01485 /\$100 \$ 0.01374 /\$100 \$ 0.00111 /\$100 \$ 1,323,874,952 \$ 14.695
64.	Year 2 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.....	\$ 0.01643 /\$100 \$ 0.00000 /\$100 \$ 0.01643 /\$100 \$ 0.01519 /\$100 \$ 0.00124 /\$100 \$ 1,189,920,664 \$ 14.755
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 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. 2021 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100.....	\$ 0.02087 /\$100 \$ 0.00000 /\$100 \$ 0.02087 /\$100 \$ 0.01826 /\$100 \$ 0.00261 /\$100 \$ 986,680,544 \$ 25.752
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.00000 /\$100
68.	Total 2024 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)	\$ 0.01425 /\$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> .	0.01320
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,387,523,355
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.03603 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.00000 /\$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.⁴⁹

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.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.01374 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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 2023 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 2023, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.00000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.00000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,321,424,067
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,376,621,605
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.00000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(8-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)
⁵⁰ 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).	\$ <u>0.01425</u> /\$100

SECTION 8: Total Tax Rate

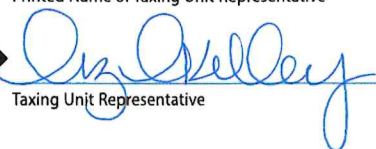
Indicate the applicable total tax rates as calculated above.

<p>No-new-revenue tax rate. \$ <u>0.01319</u> /\$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: <u>26</u></p>	\$ <u>0.01319</u> /\$100
<p>Voter-approval tax rate. \$ <u>0.01425</u> /\$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: <u>49</u></p>	\$ <u>0.01425</u> /\$100
<p>De minimis rate. \$ <u>0.00000</u> /\$100 If applicable, enter the current year de minimis rate from Line 73.</p>	\$ <u>0.00000</u> /\$100

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 → LIZ L. KELLEY, TAC
 Printed Name of Taxing Unit Representative

sign here → 
 Taxing Unit Representative

Date 07/31/24

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



**LIZ L. KELLEY
REFUGIO COUNTY
TAX ASSESSOR-COLLECTOR
808 COMMERCE ST. RM 109
REFUGIO, TX 78377**

361-526-2023

361-526-2279(FAX)

July 31, 2024

CERTIFICATION OF 2024 ANTICIPATED COLLECTION RATE

Refugio Groundwater Conservation District

"I, Liz L. Kelley, Refugio County Tax Assessor-Collector, solemnly swear, that the anticipated collection rate for 2024 for Refugio Groundwater Conservation District has been estimated to be 100.60%.

(Pursuant to Section 26.04 (b) of the Texas Property Tax Code.

A handwritten signature in blue ink, appearing to read "Liz L. Kelley", is written over the text.

**ORDER ADOPTING THE TAX RATE OF
THE REFUGIO GROUNDWATER CONSERVATION DISTRICT**

After notice and hearing, the following motion was offered by

_____ and seconded by _____

"I move the adoption of a tax rate of \$_____ per \$100 evaluation for the 2024 tax year."

Adopted by the following vote:

AYE

NAY

On this _____ day of _____ of 2024.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

STATE OF TEXAS)
)
COUNTY OF REFUGIO) PROPERTY TAX CODE: SEC. 26.01(a)

CERTIFICATION OF APPRAISAL ROLL FOR
REFUGIO GROUNDWATER CONSERVATION DISTRICT

I, Phillip E Gonzales, Chief Appraiser for the REFUGIO COUNTY APPRAISAL DISTRICT, solemnly swear that the attached is that portion of the approved Appraisal Roll of the REFUGIO COUNTY APPRAISAL DISTRICT which lists property taxable by Refugio Groundwater Conservation District and constitutes the appraisal roll for Refugio Groundwater Conservation District.

July 24, 2024
Date



PHILLIP E GONZALES
Chief Appraiser

**Approval of the appraisal records by the
REFUGIO COUNTY APPRAISAL REVIEW BOARD
occurred on July 16, 2024.**

Refugio County Appraisal District

PO Box 156 / 420 N Alamo / Refugio, Texas 78377 / (361) 526-5994 / FAX (361) 526-4144 / www.refugiocad.org

July 24, 2024

Refugio Groundwater Conservation District
 Attn: Carroll Borden
 PO Box 116
 Refugio, TX 78377

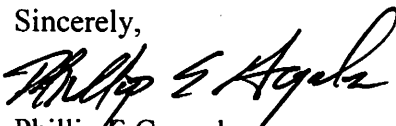
Dear Mr. Borden:

As a courtesy to all taxing jurisdictions in this District, I hereby report the total market and taxable values for the current and preceding tax years as follows:

<u>Total Appraised Value and Total Taxable Value</u>		
	<u>2023</u>	<u>2024</u>
Total <u>Market</u> Value of <u>All</u> Property*----- <i>*(including new property)</i>	\$2,169,963,422	\$2,293,010,584
Total <u>Market</u> Value of <u>New</u> Property-----	\$7,902,990	\$11,655,520
Total <u>Taxable</u> Value of <u>All</u> Property*----- <i>*(including new property)</i>	\$1,323,874,952	\$1,387,523,355
Total <u>Taxable</u> Value of <u>New</u> Property-----	\$7,246,320	\$10,901,750
Average <u>Market</u> Value of a Residence Homestead-----	\$104,114	\$106,232
Homestead Exemption Amount**----- <i>** (excluding 65+ & Disability)</i>	20% (No less than \$5,000)	20% (No less than \$5,000)
Average <u>Taxable</u> Value of a Residence Homestead-----	\$66,325	\$70,244

Please let me know if I may be of any further help to you.

Sincerely,


 Phillip E. Gonzales
 Chief Appraiser

REFUGIO COUNTY APPRAISAL DISTRICT
2024 Certified Values

<u>Taxing Jurisdiction</u>	<u>Gross</u>		<u>Net</u>
Refugio County	1,338,941,864	----Real Estate----	436,675,343
	954,068,720	----Mineral Roll----	681,144,617
	<u>2,293,010,584</u>		<u>1,117,819,960</u>
Austwell Town	22,196,650	----Real Estate----	17,963,010
	282,700	----Mineral Roll----	281,430
	<u>22,479,350</u>		<u>18,244,440</u>
Bayside Town	67,244,130	----Real Estate----	52,714,200
	874,910	----Mineral Roll----	874,690
	<u>68,119,040</u>		<u>53,588,890</u>
Refugio Town	174,461,164	----Real Estate----	118,120,322
	7,818,310	----Mineral Roll----	7,816,690
	<u>182,279,474</u>		<u>125,937,012</u>
Woodsboro Town	76,578,050	----Real Estate----	59,639,642
	2,713,250	----Mineral Roll----	2,709,580
	<u>79,291,300</u>		<u>62,349,222</u>
Woodsboro ISD -- M&O	437,666,350	----Real Estate----	150,083,280
	381,879,790	----Mineral Roll----	174,188,574
	<u>819,546,140</u>		<u>324,271,854</u>
Woodsboro ISD -- I&S	437,666,350	----Real Estate----	150,083,280
	381,879,790	----Mineral Roll----	378,188,574
	<u>819,546,140</u>		<u>528,271,854</u>
Austwell/Tivoli ISD	311,924,240	----Real Estate----	68,477,500
	293,241,990	----Mineral Roll----	277,371,751
	<u>605,166,230</u>		<u>345,849,251</u>
Refugio ISD * (Bee Co. not included) * (Victoria Co. not incl.)	581,611,274	----Real Estate----	167,859,522
	278,946,970	----Mineral Roll----	254,535,774
	<u>860,558,244 *</u>		<u>422,395,296 *</u>
Mem. Hospital	1,331,201,864	----Real Estate----	477,378,738
	954,068,720	----Mineral Roll----	910,144,617
	<u>2,285,270,584</u>		<u>1,387,523,355</u>
W.C.I.D. #1	20,328,320	----Real Estate----	15,408,370
	6,313,200	----Mineral Roll----	6,313,200
	<u>26,641,520</u>		<u>21,721,570</u>
W.C.I.D. #2	1,310,873,544	----Real Estate----	463,824,758
	947,755,520	----Mineral Roll----	903,831,417
	<u>2,258,629,064</u>		<u>1,367,656,175</u>
Drainage Dist. #1	287,075,920	----Real Estate----	80,760,620
	309,547,330	----Mineral Roll----	293,677,031
	<u>596,623,250</u>		<u>374,437,651</u>
Grndwtr Cons. Dist.	1,338,941,864	----Real Estate----	477,378,738
	954,068,720	----Mineral Roll----	910,144,617
	<u>2,293,010,584</u>		<u>1,387,523,355</u>

**ORDER APPROVING THE APPRAISAL ROLL OF
REFUGIO COUNTY**

Upon motion by _____, seconded by
_____, the attached Certified Assessment Roll
for the 2024 tax year as submitted by the Refugio County Appraisal District is hereby
approved and adopted by a vote of _____ ayes and _____ nays on this
_____ day of _____ of 2024.

Signature of Presiding Officer

Printed Name of Presiding Officer

ATTEST:

Signature of Director

Printed Name of Director

**Refugio Groundwater Conservation District
 Annual Operating and Reserve Fund Budget
 Fiscal Year 2024-2025**

Outstanding Obligations of the District	Texas Water Code
	36.154(b)(1)
as of June 1 of the Current Year - Debt:	\$0.00
Total:	\$0.00

Amount of Cash on Hand by Fund	Texas Water Code
	36.154(b)(2)
as of June 1 of the Current Year - Operating Fund:	\$438,700.00
as of June 1 of the Current Year - Reserve Fund:	\$1,185,400.00
Total:	\$1,624,000.00

Amount of Money Received by the District during Previous Year	Texas Water Code
	36.154(b)(3)
Property Tax Revenue:	\$286,000.00
Interest Income:	\$8,000.00
Miscellaneous Income:	\$500.00
Total:	\$294,400.00

Amount of Money Available to the District during the Ensuing Year	Texas Water Code
	36.154(b)(4)
as of September 30 of the Previous Calendar Year - Operating Fund:	\$23,700.00
as of September 30 of the Previous Calendar Year - Reserve Fund:	\$886,000.00
Total:	\$909,600.00

Amount of the Expected Balances at the End of the Fiscal Year	Texas Water Code
	36.154(b)(5)
at the End of the Current Fiscal Year - Operating Fund:	\$341,900.00
at the End of the Current Fiscal Year - Reserve Fund:	\$1,032,100.00
Total:	\$1,373,900.00

Estimated Amount of Revenues and Balances Available for Proposed Operating and Reserve Fund Balances:	Texas Water Code
	\$1,373,900.00

Reserve Fund Commitment Schedule

Groundwater Conservation	5%
Groundwater Management	10%
Groundwater Monitoring	25%
Groundwater Protection	25%
Groundwater Research	5%
Groundwater Resource Planning	5%
Legal Contingencies	25%
Total:	100%

Actual Expenditures of the Preceding Year and Proposed Budget associated with Notices Required by Law to be Published in a Newspaper

**Local Government Code
140.0045(a)(1)**

Actual Expenditures of the Preceding Fiscal Year:	-\$1,800.00
Budgeted Expenditures of the Current Fiscal Year:	-\$6,000.00
Proposed Expenditures of the Next Fiscal Year:	-\$2,000.00

Actual Expenditures of the Preceding Year and Proposed Budget associated with Directly or Indirectly Influencing or Attempting to Influence the Outcome of Legislation or Administrative Actions

**Local Government Code
140.0045(a)(2)**

Actual Revenue of the Preceding Fiscal Year:	\$0.00
Actual Expenditures of the Preceding Fiscal Year:	\$0.00
Budgeted Revenue of the Current Fiscal Year:	\$0.00
Budgeted Expenditures of the Current Fiscal Year:	-\$5,000.00
Proposed Revenue of the Next Fiscal Year:	\$0.00
Proposed Expenditures of the Next Fiscal Year:	\$0.00

	Texas Water Code
Estimated Required Tax Rate	36.154(b)(7)
Operating Expense Budget:	-\$201,300.00
Non-Tax Operating Revenue:	\$600.00
Required Tax Levy to Avoid Depletion of Reserve Funds:	-\$200,700.00
Required Tax Rate to Avoid Depletion of Reserve Funds:	0.014465
Tax Rate and Tax Levy	
Tax Rate for Next Fiscal Year:	0.013190
Tax Levy for Next Fiscal Year:	\$190,700.00
Operating Budget Summary	
Expected Beginning Balance:	\$341,900.00
Budgeted Expenses:	-\$201,300.00
Budgeted Non-Tax Operating Revenue:	\$600.00
Budgeted Tax Revenue:	\$190,700.00
Budgeted Reserve Fund Revenue:	\$0.00
Operating Budget Balance at the End of the Fiscal Year:	\$331,900.00
Reserve Fund Budget Summary	
Expected Beginning Balance:	\$1,032,100.00
Budgeted Expenses:	\$0.00
Budgeted Non-Tax Revenue:	\$51,700.00
Budgeted Tax Revenue:	\$0.00
Reserve Fund Balance at the Beginning of the Next Fiscal Year:	\$1,083,700.00
Operating and Reserve Fund Combined Summary	
Expected Beginning Balance:	\$1,373,900.00
Budgeted Revenue:	\$242,900.00
Budgeted Expenses:	-\$201,300.00
Expected Ending Balance:	\$1,415,500.00

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Program

	Sum of Budget Recommendation	
Revenue	\$	191,245.71
1001 - Administration - Revenue	\$	191,245.71
Expense	\$	(201,250.00)
1002 - Administration - Staffing	\$	(120,000.00)
1003 - Administration - Technology	\$	(4,500.00)
1004 - Administration - General	\$	(53,750.00)
2000 - Groundwater Conservation	\$	(500.00)
3000 - Groundwater Management	\$	(1,000.00)
4000 - Groundwater Monitoring	\$	(18,000.00)
6000 - Groundwater Protection	\$	(1,000.00)
8000 - Groundwater Resource Planning	\$	(2,500.00)
Grand Total	\$	(10,004.29)

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Budget Category

Row Labels	Sum of Budget Recommendation	
Revenue	\$	191,245.71
0120 - Tax Collections	\$	190,645.71
0130 - Interest Income	\$	600.00
0143 - District Fees - Permitting	\$	-
0145 - District Fees - Enforcement	\$	-
0150 - Grants	\$	-
0160 - Refunds	\$	-
0300 - Reserve Funds	\$	-
Expense	\$	(201,250.00)
101 - Director Fees	\$	(6,250.00)
210 - Legal Services	\$	(10,000.00)
215 - Legislative and Administrative Action Representation Services	\$	-
220 - Professional and Technical Services	\$	-
221 - Professional and Technical Services - Auditor	\$	(10,000.00)
222 - Professional and Technical Services - Tax Assessor	\$	(5,500.00)
223 - Professional and Technical Services - Appraisal District	\$	(7,500.00)
225 - Professional and Technical Services - Hydrogeologist	\$	(8,500.00)
226 - Professional and Technical Services - Laboratory	\$	(1,000.00)
227 - Professional and Technical Services - VCGCD	\$	(120,000.00)
230 - Insurance and Bonds	\$	(2,300.00)
310 - Supplies - Office	\$	(1,000.00)
330 - Training and Travel Expenses	\$	(2,000.00)
350 - Lease	\$	(7,200.00)
361 - Sponsorships and Cost-Sharing - Well Plugging	\$	(1,000.00)
362 - Sponsorships and Cost-Sharing - Borehole Logging	\$	-
363 - Sponsorships and Cost-Sharing - Conservation Promotion	\$	(500.00)
380 - Aquifer Monitoring Network Development	\$	(12,000.00)
410 - Equipment - Office	\$	-
420 - Technology Services - Office Productivity	\$	(1,000.00)
430 - Technology Services - Miscellaneous	\$	-
432 - Technology Services - Digital Record and Workflow System	\$	(1,200.00)
433 - Technology Services - Record Archival System	\$	(800.00)
434 - Technology Services - Website and Email System	\$	(1,500.00)
435 - Technology Services - Phone System	\$	-

436 - Technology Services - Internet	\$	-
450 - Equipment Maintenance and Repair	\$	-
500 - Public Notices and Publications	\$	(2,000.00)
900 - Miscellaneous	\$	-
Grand Total	\$	(10,004.29)

FY2024 - 2025: Operating Fund Budget: Management Recommendation by Item

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$190,645.71	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$600.00	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Permitting Fees	\$0.00	Revenue	1001 - Administration - Revenue	0143 - District Fees - Permitting
Enforcement Fees	\$0.00	Revenue	1001 - Administration - Revenue	0145 - District Fees - Enforcement
Grants	\$0.00	Revenue	1001 - Administration - Revenue	0150 - Grants
Refunds	\$0.00	Revenue	1001 - Administration - Revenue	0160 - Refunds
Reserve Funds Transfer to Operating Budget	\$0.00	Revenue	1001 - Administration - Revenue	0300 - Reserve Funds
Technical Services - VCGCD - Annual Fees	-\$120,000.00	Expense	1002 - Administration - Staffing	227 - Professional and Technical Services - VCGCD
IT Service - Printer Service	-\$1,000.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Cyber Security - Kapersky	\$0.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Office Productivity Service - Microsoft 365	\$0.00	Expense	1003 - Administration - Technology	420 - Technology Services - Office Productivity
IT Service - Technology Services - Misc	\$0.00	Expense	1003 - Administration - Technology	430 - Technology Services - Miscellaneous
IT Service - Workflow System - Evernote	-\$1,200.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Workflow System - Laserfiche	\$0.00	Expense	1003 - Administration - Technology	432 - Technology Services - Digital Record and Workflow System
IT Service - Digital File Storage System - Dropbox	-\$800.00	Expense	1003 - Administration - Technology	433 - Technology Services - Record Archival System
IT Service - Domain and Legacy Email Hosting - iPower	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Website Hosting - Streamline	-\$750.00	Expense	1003 - Administration - Technology	434 - Technology Services - Website and Email System
IT Service - Phone - Office - ATT	\$0.00	Expense	1003 - Administration - Technology	435 - Technology Services - Phone System
IT Service - Internet - ATT	\$0.00	Expense	1003 - Administration - Technology	436 - Technology Services - Internet
Fees of Office	-\$6,250.00	Expense	1004 - Administration - General	101 - Director Fees
Legal Services - General Consultation	-\$10,000.00	Expense	1004 - Administration - General	210 - Legal Services
Legal Services - Legislative Representation	\$0.00	Expense	1004 - Administration - General	215 - Legislative and Administrative Action Representation Services
Election Administration for 2024 Elections	\$0.00	Expense	1004 - Administration - General	220 - Professional and Technical Services
Financial Audit Services	-\$10,000.00	Expense	1004 - Administration - General	221 - Professional and Technical Services - Auditor
Technical Services - Tax Collections	-\$5,500.00	Expense	1004 - Administration - General	222 - Professional and Technical Services - Tax Assessor
Technical Services - Appraisals	-\$7,500.00	Expense	1004 - Administration - General	223 - Professional and Technical Services - Appraisal District
Insurance - Liability	-\$1,500.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Insurance - Surety Bonds	-\$800.00	Expense	1004 - Administration - General	230 - Insurance and Bonds
Supplies - Paper for Records Archiving	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Stamps and Certified Mail Expenses	-\$500.00	Expense	1004 - Administration - General	310 - Supplies - Office
Supplies - Office General	\$0.00	Expense	1004 - Administration - General	310 - Supplies - Office
Technical Services - VCGCD - Mileage and Supplies Reimbursement	-\$1,500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Travel Expenses - Mileage Reimbursement	-\$500.00	Expense	1004 - Administration - General	330 - Training and Travel Expenses
Office Lease	-\$7,200.00	Expense	1004 - Administration - General	350 - Lease
Equipment - Office	\$0.00	Expense	1004 - Administration - General	410 - Equipment - Office
Equipment Maintenance - Repair - Office	\$0.00	Expense	1004 - Administration - General	450 - Equipment Maintenance and Repair
Public Notices - Permitting	-\$1,000.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Rulemaking	-\$500.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Meetings	-\$200.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Elections	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Financial	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Public Notices - Planning	-\$100.00	Expense	1004 - Administration - General	500 - Public Notices and Publications
Sponsorship - Conservation and Teacher Professional Development	-\$500.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Sponsorship - Wetlands Field Trips	\$0.00	Expense	2000 - Groundwater Conservation	363 - Sponsorships and Cost-Sharing - Conservation Promotion
Permitting Technical Assistance	-\$1,000.00	Expense	3000 - Groundwater Management	225 - Professional and Technical Services - Hydrogeologist
Aquifer Condition Assessment - Geostatistics re Water Levels	-\$5,000.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Evaluation of Data re Investigations	\$0.00	Expense	4000 - Groundwater Monitoring	225 - Professional and Technical Services - Hydrogeologist
Lab Analysis of Groundwater Samples	-\$1,000.00	Expense	4000 - Groundwater Monitoring	226 - Professional and Technical Services - Laboratory
Aquifer Monitoring Well Network Development - WellIntell	-\$12,000.00	Expense	4000 - Groundwater Monitoring	380 - Aquifer Monitoring Network Development
Equipment Maintenance and Repair - Groundwater Monitoring	\$0.00	Expense	4000 - Groundwater Monitoring	450 - Equipment Maintenance and Repair
Misc Expense	\$0.00	Expense	4000 - Groundwater Monitoring	900 - Miscellaneous
Evaluation of Data re Investigations	\$0.00	Expense	6000 - Groundwater Protection	225 - Professional and Technical Services - Hydrogeologist
Sponsorship - Well Plugging	-\$1,000.00	Expense	6000 - Groundwater Protection	361 - Sponsorships and Cost-Sharing - Well Plugging
Sponsorship - Borehole Logging	\$0.00	Expense	6000 - Groundwater Protection	362 - Sponsorships and Cost-Sharing - Borehole Logging
DFC Development Support	-\$2,500.00	Expense	8000 - Groundwater Resource Planning	225 - Professional and Technical Services - Hydrogeologist
Total	-\$10,004.29			

FY2024 - 2025: Budget: Management Recommendation

Total Taxable Value:	\$1,387,523,355
Previous Tax Levy:	\$181,563

	<i>Previous Year Tax Rate</i>	<i>No-New-Revenue Tax Rate</i>	<i>Voter-Approval Tax Rate</i>	<i>Management Proposed Tax Rate</i>	<i>Estimated Required Tax Rate to Avoid Depletion of Reserve Funds</i>
Total Taxable Value:	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355	\$1,387,523,355
Tax Rate per \$100:	0.013740	0.013190	0.014250	0.013190	0.014465
Previous Year Tax Levy:	\$181,563	\$181,563	\$181,563	\$181,563	\$181,563
Computed Tax Levy:	\$190,646	\$183,014	\$197,722	\$183,014	\$200,700
Change in Total Tax Levy:	\$9,083	\$1,451	\$16,159	\$1,451	\$19,137
Total Tax Levy Increase:	5.00%	0.80%	8.90%	0.80%	10.54%

FY2024 - 2025: Reserve Fund Budget: Management Recommendation by Program

Row Labels	Sum of Budget Recommendation	
Revenue	\$	51,600.24
1001 - Administration - Revenue	\$	51,600.24
Expense	\$	-
1004 - Administration - General	\$	-
Grand Total	\$	51,600.24

FY2024 - 2025: Reserve Fund Budget: Management Recommendation by Category

Row Labels	Sum of Budget Recommendation	
Revenue	\$	51,600.24
0120 - Tax Collections	\$	-
0130 - Interest Income	\$	51,600.24
Expense	\$	-
900 - Miscellaneous	\$	-
Grand Total	\$	51,600.24

FY2024 - 2025: Reserve Fund Budget: Management Recommendation by Item

Budget Item Description	Budget Recommendation	Budget Item Type	Program	Budget Category
Tax Collections	\$0.00	Revenue	1001 - Administration - Revenue	0120 - Tax Collections
Interest Income	\$51,600.24	Revenue	1001 - Administration - Revenue	0130 - Interest Income
Expense	\$0.00	Expense	1004 - Administration - General	900 - Miscellaneous
Total	\$51,600.24			

As of June 1, 2024 (Calculated: 8/23/2024)

Fund	Current Balance	Anticipated Revenue	Anticipated Expenses	Total
Operating	\$ 438,605.68	\$ -	\$ (96,720.66)	\$ 341,885.02
Reserve	\$ 1,185,381.89	\$ 3,623.00	\$ (157,000.00)	\$ 1,032,004.89
Total	\$ 1,623,987.57	\$ 3,623.00	\$ (253,720.66)	\$ 1,373,889.91

**CERTIFICATION OF UNOPPOSED CANDIDATES FOR OTHER
POLITICAL SUBDIVISIONS (NOT COUNTY) CERTIFICACIÓN DE
CANDIDATOS ÚNICOS
PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)**

To: Presiding Officer of Governing Body
Al: Presidente de la entidad gobernante

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on _____.

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el _____.

List offices and names of candidates:
Lista de cargos y nombres de los candidatos:

Office(s) *Cargo(s)*

Candidate(s) *Candidato(s)*

Signature *(Firma)*

Printed name *(Nombre en letra de molde)*

(Seal) (sello)

Title *(Puesto)*

Date of signing *(Fecha de firma)*

See reverse side for instructions
(Instrucciones en el reverso)

Instructions for certification of unopposed candidates:

The authority responsible for preparing the ballot must certify the unopposed status to the authority responsible for ordering the election. This document is filed with the presiding officer of the political subdivision. The governing body must meet, accept this certification, and issue an order or ordinance declaring the election cancelled and the unopposed candidates elected. To complete the cancellation process, a copy of the order or ordinance canceling the election must be posted on Election Day at each polling place that would have been used in the election. See sample Order of Cancellation and outlines for additional instructions.

An election* may be cancelled if:

- 1) The election is one in which a declaration of write-in candidacy is required; and
- 2) No opposed at-large race is on the ballot* within that election;*and
- 3) Each candidate whose name is to appear on the ballot* is unopposed, with some exceptions;

This means:

- In an all at-large election* (with no single-member districts), if there is one or more opposed at-large races, then all the races go on the ballot within that election.*
- In an election* in which any members of the governing body are elected from single-member districts, an election in a particular district may be cancelled if the candidate is unopposed and the election otherwise meets the above requirements (i.e., there is no at-large opposed race on the ballot).

Note: A general election (for full terms) or a special election (to fill a vacancy in an unexpired term) is considered a *separate election* with a *separate ballot* for purposes of these tests, even if held on the same election date. See our online Cancellation guide for details.

Instrucciones para la certificación de una elección con candidatos únicos:

La autoridad a cargo de preparar la boleta de votación debe certificar los candidatos únicos sin oposición a la autoridad encargada de ordenar la elección. Este documento se debe presentar al presidente de la subdivisión política. La entidad gobernante debe reunirse, aceptar esta certificación y emitir una orden o una ordenanza en la que declara la cancelación de la elección y la elección de los candidatos únicos sin oposición. Para completar el proceso de cancelación, se debe exhibir el Día de la Elección una copia de la orden u ordenanza de cancelación de la elección en todos los sitios de votación que se hubieran utilizado en la elección. Vea el ejemplo Orden de Cancelación y el resumen para más instrucciones.

Una elección* puede ser cancelada si:

- 1) *la elección es una en la que se requiere una declaración de candidatos por escrito en la boleta de votación; y,*
- 2) *no hay oposición para la carrera por acumulación en la boleta* de votación dentro de esa elección* y*
- 3) *Todos los candidatos cuyos nombres deben aparecer en la boleta* de votación no tienen oposición, con unas excepciones;*

Esto significa:

- *En una elección* por acumulación (sin ningún distrito con miembro único), si se encuentra una o más de una carrera por acumulación con oposición, entonces todas las carreras estarán en la boleta dentro de esa elección*.*
- *En una elección* en la que cualquiera de los miembros de la entidad gobernante se eligen de distritos con un solo miembro, se puede cancelar una elección en un distrito específico si hay oposición para el candidato y la elección cumple con los requisitos que anteceden (ej. no hay oposición para la carrera por acumulación en la boleta).*

Nota: *Una elección general (con términos completos) o una elección especial (para llenar una vacante de un término no vencido) es considerada como una elección distinta con una boleta distinta con los propósitos de estas pruebas, aunque se lleven a cabo en la misma fecha electoral. Vea nuestra guía de cancelación en línea para más detalles.*

SAMPLE ORDER OF CANCELLATION
EJEMPLO DE ORDEN DE CANCELACIÓN

The _____ hereby cancels the election scheduled to be held on
(official name of governing body)
_____ in accordance with Section 2.053(a) of the Texas
(date on which election was scheduled to be held)
Election Code. The following candidates have been certified as unopposed and are hereby
elected as follows:

El _____ por la presente cancela la elección que, de lo contrario,
(nombre oficial de la entidad gobernante)
se hubiera celebrado el _____ de conformidad, con
(fecha en que se hubiera celebrado la elección)
la Sección 2.053(a) del Código de Elecciones de Texas. Los siguientes candidatos han sido
certificados como candidatos únicos y por la presente quedan elegidos como se haya indicado
a continuación:

Candidate (<i>Candidato</i>)	Office Sought (<i>Cargo al que presenta candidatura</i>)
--------------------------------	--

A copy of this order will be posted on Election Day at each polling place that would have been used in the election.

El Día de las Elecciones se exhibirá una copia de esta orden en todas las mesas electorales que se hubieran utilizado en la elección.

President (*Presidente*)

Secretary (*Secretario*)

(seal) (*sello*)

Date of adoption (*Fecha de adopción*)

See reverse side for instructions
Instrucciones en el reverso

Instructions for sample order of cancellation:

To cancel an election, the governing body must first receive and accept the Certification of Unopposed Candidates form (or the authority may create its own form) from the authority responsible for preparing the ballot. The cancellation order/ordinance must be adopted in an open meeting. The candidates are not required to be present. Certificates of election should be prepared for each unopposed candidate; however, the certificates of election should not be issued until after Election Day, as follows. Section 2.053 provides that the certificate of election shall be issued "in the same manner and at the same time" as for a candidate elected at an election. Therefore, the candidates, who have been declared "elected" at the meeting ordering the cancellation, must wait until after the official election day (even though no election is held) and no earlier than the prescribed canvassing period (even though no canvass is held) to be sworn in and assume their duties. Candidates may complete the Statement of Elected Officer prior to Election Day. The Statement should be kept locally; it does not need to be sent to the Secretary of State's Office. Copies of this order/ordinance must be posted on Election Day at each polling place that would have been used had the election not been cancelled.

An election* may be cancelled if:

- 1) The election is one in which a declaration of write-in candidacy is required; and
- 2) No opposed at-large race is on the ballot* within that election;*and
- 3) Each candidate whose name is to appear on the ballot* is unopposed, with some exceptions;
This means:
 - In an all at-large election* (with no single-member districts), if there is one or more opposed at-large races, then all the races go on the ballot within that election.*
 - In an election* in which any members of the governing body are elected from single-member districts, an election in a particular district may be cancelled if the candidate is unopposed and the election otherwise meets the above requirements (i.e., there is no at-large opposed race on the ballot).

Note: A general election (for full terms) or a special election (to fill a vacancy in an unexpired term) is considered a *separate election* with a *separate ballot* for purposes of these tests, even if held on the same election date. See our online Cancellation guide for details.

Instrucciones para el ejemplo de orden de cancelación:

Para cancelar una elección, la entidad gobernante primero debe recibir y aceptar, de la autoridad responsable para preparar la boleta, el formulario de Certificación para Candidatos Sin Oposición (o la autoridad puede crear su propio formulario) de la autoridad responsable para preparar la boleta. La orden/ordenanza de cancelación debe ser adoptada en una reunión abierta. No se requiere que los candidatos estén presentes. Se debe preparar un certificado de elección para cada candidato sin oposición; sin embargo, los certificados de elección no se deben emitir hasta el Día de las Elecciones, así como se detalla a continuación. La sección 2.053 indica que el certificado de elección será publicado "en la misma manera y al mismo tiempo" para un candidato elegido en una elección. Por lo tanto, los candidatos que hayan sido declarados "elegido" en la reunión de la cancelación, deben esperar hasta después del día oficial de elecciones (aunque no se hayan llevado una elección) y no antes del período prescrito de la campaña política (aunque no se lleve a cabo la campaña política) a ser jurados y asumir sus deberes. Los candidatos pueden llenar la Declaración de Funcionario Elegido antes del Día de las Elecciones. Este documento se debe mantener en los archivos locales. No es necesario enviarlo a la Oficina del Secretario de Estado. El Día de las Elecciones se debe exhibir una copia de esta orden/ordenanza en todos los sitios de votación que se hubieran utilizado en la elección si no hubiera sido cancelada.

Una elección* puede ser cancelada si:

- 1) *la elección es una en la que se requiere una declaración de candidatos por escrito en la boleta de votación; y,*
- 2) *no hay oposición para la carrera por acumulación en la boleta* de votación dentro de esa elección* y*
- 3) *Todos los candidatos cuyos nombres deben aparecer en la boleta* de votación no tienen oposición, con unas excepciones;*
Esto significa:
 - *En una elección* por acumulación (sin ningún distrito con miembro único), si se encuentra una o más de una carrera por acumulación con oposición, entonces todas las carreras estarán en la boleta dentro de esa elección*.*
 - *En una elección* en la que cualquiera de los miembros de la entidad gobernante se eligen de distritos con un solo miembro, se puede cancelar una elección en un distrito específico si hay oposición para el candidato y la elección cumple con los requisitos que anteceden (ej. no hay oposición para la carrera por acumulación en la boleta).*

Nota: *Una elección general (con términos completos) o una elección especial (para llenar una vacante de un término no vencido) es considerada como una elección distinta con una boleta distinta con los propósitos de estas pruebas, aunque se lleven a cabo en la misma fecha electoral. Vea nuestra guía de cancelación en línea para más detalles.*