NOTICE TO THE PUBLIC

AVERY RANCH ROAD DISTRICT No. 1
PEARSON PLACE ROAD DISTRICT
NORTHWOODS ROAD DISTRICT No. 1
SOMERSET HILLS ROAD DISTRICT No. 3
SOMERSET HILLS ROAD DISTRICT No. 4
AVERY CENTRE ROAD DISTRICT No. 1

Commissioners Courtroom 710 S. Main Street, Georgetown September 17, 2024 10:00 A.M.

The Commissioners Court of Williamson County, Texas, under the authority and pursuant to Texas Transportation Code, Chapter 257, will meet in Regular Session at the above location, date and time to consider the items set forth below. It is the intent of the Commissioners Court to have a quorum physically present at the meeting. Up to two (2) Commissioners Court members may participate by videoconference call in accordance with the Texas Open Meetings Act.

- **1.** Review and approval of minutes.
- 2. Discuss and take appropriate action on the Avery Ranch Road District, the Pearson Place Road District, the Northwoods Road District and the Somerset Hills Road Districts including, but not limited to payment of bills.
- 3. Discuss, consider, and take appropriate action on approving road district collections for the month of August 2024 for the Williamson County Tax Assessor/Collector.
- 4. Discuss, consider and take appropriate action to correct the tax rate stated in the motion made on Agenda Item #9 of the September 10, 2024 Road District Agenda so that it correctly states the adoption of a Tax Rate in the amount of \$0.057265 per \$100 valuation for tax year 2024 for Pearson Place Road District, as recited in the Notice of Public Hearing published in the Williamson County Sun on September 4, 2024 and as stated in the agenda backup documentation that was made a part of the said agenda item.

Bill Gravell, Jr., County Judge

Road District 2.

Meeting Date: 09/17/2024

Road District Invoices

Submitted For: Ganae Hempe Submitted By: Ganae Hempe, County Auditor

Department: County Auditor

Information

Agenda Item

Discuss and take appropriate action on the Avery Ranch Road District, the Pearson Place Road District, the Northwoods Road District and the Somerset Hills Road Districts including, but not limited to payment of bills.

Background

The individual bills are attached for the fourth quarter payment due to Williamson Central Appraisal District (WCAD).

Fiscal Impact

E /T - A 4 N -		_
From/To Acct No.	Description	Amount

Attachments

Road District Invoices - WCAD

Form Review

Inbox Reviewed By Date

County Judge Exec Asst. Becky Pruitt 09/12/2024 10:19 AM

Form Started By: Ganae Hempe Started On: 09/11/2024 02:42 PM Final Approval Date: 09/12/2024





Invoice 2024-382

9/9/2024

Due (prior to)	
10/1/2024	

Bill To

Avery Ranch Road

Julie Kiley
Williamson County Auditor Office
710 S. Main Street, Suite 301
Georgetown, TX 78626

As you know, the Property Tax Division of the State Comptroller's Office periodically audits the Appraisal District. One area of audit is in the proper receipt and processing of each taxing unit's payment to the District.

Section 6.06(e) of the Property Tax Code states, "Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due." Section 6.06(f) of the Property Tax Code states, "Payments shall be made to a depository designated by the district board of directors."

Description		Amoun	t
Quarterly Income from Taxing Units			1,077.50
			\$1,077.50
	Payme	nts/Credits	\$0.00
	Balaı	nce Due	\$1,077.50

Please make check payable to Williamson Central Appraisal District and mail copy of invoice and check directly to:





Invoice 2024-434

9/9/2024

Due (prior to)	
10/1/2024	

Bill To
Pearson Place Road District

Williamson County Auditor 710 S Main Street, Ste 301 Georgetown, TX 78626

Julie Kiley

As you know, the Property Tax Division of the State Comptroller's Office periodically audits the Appraisal District. One area of audit is in the proper receipt and processing of each taxing unit's payment to the District.

Section 6.06(e) of the Property Tax Code states, "Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due." Section 6.06(f) of the Property Tax Code states, "Payments shall be made to a depository designated by the district board of directors."

Description		Amount	
Quarterly Income from Taxing Units			396.25
			\$396.25
	Payme	nts/Credits	\$0.00
	Balaı	nce Due	\$396.25

Please make check payable to Williamson Central Appraisal District and mail copy of invoice and check directly to:





Invoice 2024-427 9/9/2024

Due	(prior	to)

10/1/2024

Bill To

Northwoods Road District Julie Kiley Williamson County Auditor Office 710 S Main Street, Suite 301 Georgetown, TX 78626

As you know, the Property Tax Division of the State Comptroller's Office periodically audits the Appraisal District. One area of audit is in the proper receipt and processing of each taxing unit's payment to the District.

Section 6.06(e) of the Property Tax Code states, "Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due." Section 6.06(f) of the Property Tax Code states, "Payments shall be made to a depository designated by the district board of directors."

Description		Amoun	t
Quarterly Income from Taxing Units			1,019.50
			\$1,019.50
	Payme	nts/Credits	\$0.00
	Balaı	nce Due	\$1,019.50

Please make check payable to Williamson Central Appraisal District and mail copy of invoice and check directly to:





Invoice 2024-446

9/9/2024

Due (prior to)	
10/1/2024	

Bill To

Somerset Hills Rd Dist #3
Wilco
710 S Main Street Ste 301
Georgetown, TX 78626

As you know, the Property Tax Division of the State Comptroller's Office periodically audits the Appraisal District. One area of audit is in the proper receipt and processing of each taxing unit's payment to the District.

Section 6.06(e) of the Property Tax Code states, "Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due." Section 6.06(f) of the Property Tax Code states, "Payments shall be made to a depository designated by the district board of directors."

Description		Amount	
Quarterly Income from Taxing Units			440.25
			\$440.25
	Payme	ents/Credits	\$0.00
	Balaı	nce Due	\$440.25

Please make check payable to Williamson Central Appraisal District and mail copy of invoice and check directly to:





Invoice 2024-447

9/9/2024

_		
Due	(prior	to

10/1/2024

Bill To

Somerset Hills Road District Julie Kiley Williamson County Auditor Office 710 S Main Street, Ste 301 Georgetown, TX 78626

As you know, the Property Tax Division of the State Comptroller's Office periodically audits the Appraisal District. One area of audit is in the proper receipt and processing of each taxing unit's payment to the District.

Section 6.06(e) of the Property Tax Code states, "Unless the governing body of a unit and the chief appraiser agree to a different method of payment, each taxing unit shall pay its allocation in four equal payments to be made at the end of each calendar quarter, and the first payment shall be made before January 1 of the year in which the budget takes effect. A payment is delinquent if not paid on the date it is due." Section 6.06(f) of the Property Tax Code states, "Payments shall be made to a depository designated by the district board of directors."

Description		Amoun	t
Quarterly Income from Taxing Units			1,776.75
			\$1,776.75
	Payme	nts/Credits	\$0.00
	Balaı	nce Due	\$1,776.75

Please make check payable to Williamson Central Appraisal District and mail copy of invoice and check directly to:

Road District 3.

Meeting Date: 09/17/2024

Road District Collections - August 2024

Submitted For: Larry Gaddes Submitted By: Renee Clark, County Tax Assessor

Collector

Department: County Tax Assessor Collector

Information

Agenda Item

Discuss, consider, and take appropriate action on approving road district collections for the month of August 2024 for the Williamson County Tax Assessor/Collector.

Background

Fiscal Impact

	Erom/To	Acct No	Description	Amount
H	From/10	ACCI NO.	Description	Amount

Attachments

080124-083124 Road Dist

Form Review

Inbox Reviewed By Date

County Judge Exec Asst. Becky Pruitt 09/12/2024 10:23 AM

Form Started By: Renee Clark Started On: 09/12/2024 09:37 AM Final Approval Date: 09/12/2024

YEAR TO DATE - COLLECTION REPORT Williamson County Road Districts August 31, 2024

Avery Ranch Road District	Annual Assessment Liens	Adjustments	Adjusted Assessment Liens	Current Tax Collected	Penalty & Interest Collected	Variance	Uncollected Balance	YTD Collected	YTD Percent Collected	YTD Percent Collected w/P&I	YTD Percent Collected w/P&I & Prior Years
2023 2022 & Prior	\$719,989.02 \$5,997.86	(\$483.78) (\$1,540.11)	\$719,505.24 \$4,457.75	\$138.64 \$2.01	\$37.23 \$0.89	\$0.00 \$0.00	\$1,199.20 \$5,712.79	\$718,306.04 (\$1,255.04)	99.83% -28.15%	99.95% -26.92%	99.78%
Total All	\$725,986.88	(\$2,023.89)	\$723,962.99	\$140.65	\$38.12	\$0.00	\$6,911.99	\$717,051.00	99.05%	99.17%	
Sommerset Hills Road District #3	Annual Assessment Liens	Adjustments	Adjusted Assessment Liens	Current Tax Collected	Penalty & Interest Collected	Variance	Uncollected Balance	YTD Collected	YTD Percent Collected	YTD Percent Collected w/P&I	YTD Percent Collected w/P&I & Prior Years
2023 2022 & Prior	\$294,123.64 \$0.00	(\$7,801.55) \$0.00	\$286,322.09 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$286,322.09 \$0.00	100.00% 0.00%	100.55% 0.00%	100.55%
Total All	\$294,123.64	(\$7,801.55)	\$286,322.09	\$0.00	\$0.00	\$0.00	\$0.00	\$286,322.09	100.00%	100.55%	
Sommerset Hills Road District #4	Annual Assessment Liens	Adjustments	Adjusted Assessment Liens	Current Tax Collected	Penalty & Interest Collected	Variance	Uncollected Balance	YTD Collected	YTD Percent Collected	YTD Percent Collected w/P&I	YTD Percent Collected w/P&I & Prior Years
2023 2022 & Prior	\$1,187,168.42 \$9,448.32	(\$6,511.40) (\$4,150.21)	\$1,180,657.02 \$5,298.11	\$329.29 \$0.00	\$21.58 \$0.00	\$0.00 \$0.00	\$8,276.91 \$6,279.67	\$1,172,380.11 (\$981.56)	99.30% -18.53%	99.42% -11.16%	99.37%
Total All	\$1,196,616.74	(\$10,661.61)	\$1,185,955.13	\$329.29	\$21.58	\$0.00	\$14,556.58	\$1,171,398.55	98.77%	98.93%	
Pearson Place Road District 2023 2022 & Prior	Annual Assessment Liens \$264,712.13 \$82.99	Adjustments \$48.21 \$0.00	Adjusted Assessment Liens \$264,760.34 \$82.99	Current Tax Collected \$0.00 \$0.00	Penalty & Interest Collected \$0.00	Variance \$0.00 \$0.00	Uncollected Balance \$0.00 \$82.99	YTD Collected \$264,760.34 \$0.00	YTD Percent Collected 100.00% 0.00%	YTD Percent Collected w/P&I 100.04% 0.00%	YTD Percent Collected w/P&I & Prior Years
			· 				·				
Total All	\$264,795.12	\$48.21	\$264,843.33	\$0.00	\$0.00	\$0.00	\$82.99	\$264,760.34	99.97%	100.01%	
Northwoods Road District #1	Annual Assessment Liens	Adjustments	Adjusted Assessment Liens	Current Tax Collected	Penalty & Interest Collected	Variance	Uncollected Balance	YTD Collected	YTD Percent Collected	YTD Percent Collected w/P&I	YTD Percent Collected w/P&I & Prior Years
2023 2022 & Prior	\$681,233.03 \$4,538.91	\$525.66 \$0.00	\$681,758.69 \$4,538.91	\$0.00 \$0.00	\$0.00 \$0.00	\$0.00 \$0.00	\$888.37 \$4,538.91	\$680,870.32 \$0.00	99.87% 0.00%	100.04% 0.00%	100.04%
Total All	\$685,771.94	\$525.66	\$686,297.60	\$0.00	\$0.00	\$0.00	\$5,427.28	\$680,870.32	99.21%	99.38%	

Road District 4.

Meeting Date: 09/17/2024

Pearson Place Road District Tax Year 2024 Tax Rate

Submitted For: Julie Kiley, County Auditor

Department: County Auditor

Information

Agenda Item

Discuss, consider and take appropriate action to correct the tax rate stated in the motion made on Agenda Item #9 of the September 10, 2024 Road District Agenda so that it correctly states the adoption of a Tax Rate in the amount of \$0.057265 per \$100 valuation for tax year 2024 for Pearson Place Road District, as recited in the Notice of Public Hearing published in the Williamson County Sun on September 4, 2024 and as stated in the agenda backup documentation that was made a part of the said agenda item.

Background

The tax rate stated in the motion interposed numerals in the rate and incorrectly set forth a rate of \$0.057625 when the rate should have been \$0.057265. As noted in the agenda item, the correct rate was set out in the both the Notice of Public Hearing published in the Williamson County Sun and the agenda backup documentation.

Fiscal Impact

From/To	Acct No.	Description	Amount

Attachments

Pearson Place Road District Tax Rate 2024 Order

Final Approval Date: 09/12/2024

Notice of Public Hearing on Tax Rate Pearson Place Road District 2024 Tax Rate

Pearson Place Road District Publisher Affidavit and Ad 2024 Tax Rate

Form Review

Inbox Reviewed By Date

County Judge Exec Asst. Becky Pruitt 09/12/2024 11:47 AM

Form Started By: Julie Kiley Started On: 09/12/2024 10:47 AM

ORDER

AN ORDER LEVYING TAXES FOR THE PEARSON PLACE ROAD DISTRICT FOR THE TAX YEAR 2024.

BE IT ORDERED BY THE BOARD OF THE PEARSON PLACE ROAD DISTRICT:

١.

That there is hereby levied and there shall be collected for the PEARSON PLACE ROAD DISTRICT, for the tax year 2024, upon all property, real, personal, and mixed, within the corporate limits of said District subject to taxation, of a debt rate of \$0.057265 cents on each One Hundred Dollars (\$100.00) valuation of property.

II.

The Board hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Order was adopted was posted and that such meeting was open to the public as required by law at all times during which this Order and the subject matter hereof were discussed, considered, and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and APPROVED on this theday of	of, 2024
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BILL GRAVELL JR., County Judge
On behalf of the Williamson County
Commissioners Court Sitting as the
Board of Directors of the
Pearson Place Road District

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: \$0.057265 per \$100

NO-NEW-REVENUE TAX RATE: \$0.056736 per \$100 VOTER-APPROVAL TAX RATE: \$0.057265 per \$100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Pearson Place Road District from the same properties in both the 2023 tax year and the 2024 tax year.

The voter-approval tax rate is the highest tax rate that Pearson Place Road District 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 Pearson Place Road District is proposing to increase property taxes for the 2024 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 09/10/2024 09:30 AM (CT) at Commissioners Courtroom, 710 S Main Street, Georgetown, TX

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Pearson Place Road District 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 governing body of Pearson Place Road District 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:

Property tax amount = (tax rate) x (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: Bill Gravell, Jr. - County Judge; Terry Cook - Commissioner Precinct 1; Cynthia Long - Commissioner Precinct 2; Valerie Covey - Commissioner Precinct 3; Russ Boles - Commissioner Precinct 4

AGAINST the proposal: None PRESENT and not voting: None

ABSENT: None

Visit <u>Texas.gov/PropertyTaxes</u> 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 Pearson Place Road District last year to the taxes proposed to the be imposed on the average residence homestead by Pearson Place Road District this year.

	2023	2024	Change
Total tax rate (per \$100 of value)	\$0.061000	\$0.057265	6.12% decrease
Average homestead taxable value	\$708,310	\$770,167	8.73% increase
Tax on average homestead	\$432	\$441	2.07% increase \$9 increase
Total tax levy on all properties	\$264,958	\$267,425	0.93% increase \$2,467 increase

For assistance with tax calculations, please contact the tax assessor for Pearson Place Road District at (512) 943-1601 or propertytax@wilco.org , or visit https://www.wilcotx.gov/taxoffice for more information.

Affidavit of Publication

THE STATE OF TEXAS COUNTY OF WILLIAMSON IN THE MATTER OF

Williamson County Auditor's Offices

DISPLAY AD Notice of Public Hearing on Tax Increase - Pearson Pl Rd District

The Williamson County Sun / Sunday Sun, newspapers of general circulation have continuously and regularily published for a period of not less than one year in the County of WILLIAMSON, preceding the date of the above referenced notice. Said notice was published in said newspapers as follows:

September 4, 2024

Newspaper Representative

Subscribed and sworn to before me this

date:

1607

Jessica Ann Ohle, Notary Public

My/Commission Expires July 15, 2028

Jonathan Friske <jfriske@wilco.org>

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:

\$0.057265 per \$100

NO-NEW-REVENUE TAX RATE:

\$0.056736 per \$100

VOTER-APPROVAL TAX RATE:

S0.057265 per S100

The no-new-revenue tax rate is the tax rate for the 2024 tax year that will raise the same amount of property tax revenue for Pearson Place Road District from the same properties in both the 2023 tax year and the 2024 tax year.

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Property tax amount = (tax rate) x (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: Bill Gravell, Jr. - County Judge; Terry Cook - Commissioner
Precinct 1; Cynthia Long - Commissioner Precinct
2; Valérie Covey - Commissioner Precinct 3; Russ
Boles - Commissioner Precinct 4

AGAINST the proposal: None PRESENT and not voting: None ABSENT: None

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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 Pearson Place Road District last year to the taxes proposed to the be imposed on the average residence homestead by Pearson Place Road District this year.

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	2023	2024	: Change
Total tax rate (per \$100 of value)	\$0.061000	\$0.057265	6.12% decrease
Average homestead taxable value	\$708,310	\$770,167	8.73% Increase
Tax on average homestead	\$4 <u>3</u> 2	\$441	2.07% increase \$9 increase
Total tax levy on all properties	\$264,958	\$267,425	0.93% increase \$2,467 increase