

WESTCHASE DISTRICT

PETITION REQUESTING CERTAIN SERVICES AND IMPROVEMENT
PROJECTS FOR THE WESTCHASE DISTRICT

TO THE BOARD OF DIRECTORS OF WESTCHASE DISTRICT OF HARRIS COUNTY, TEXAS:

The undersigned ("Petitioners"), constituting more than fifty (50) persons who own property within the Westchase District of Harris County, Texas ("District"), as determined by the certified Harris County property tax rolls, acting pursuant to the provisions of Chapter 3802, Texas Special District Local Laws Code ("Act"), and Chapter 375, Texas Local Government Code ("Code"), respectfully petition the Board of Directors of the District to provide certain services and improvement projects and would show the following:

I.

Each of the Petitioners owns property in the District as determined by the certified Harris County property tax rolls, and collectively, Petitioners represent more than fifty (50) persons who own property within the District.

II.

Petitioners request the Board of Directors of the District to provide the services and improvements described in the District's Service Plan attached hereto as Appendix A ("Service Plan"). Petitioners further certify that they have received a copy of the Service Plan prior signing this Petition.

III.

Petitioners presently estimate that the annual cost of the services and improvements to be provided by the District is as shown in the Service Plan. To pay the estimated costs of the proposed services and improvements, Petitioners propose that each property within the District subject to assessment be assessed an amount sufficient to provide funding for the Service Plan, with such assessments to be paid in annual installments. Petitioners propose that, in the first year of the Service Plan, each property will be assessed at the rate of \$0.09 per \$100 of valuation of taxable real property as shown on the tax rolls of the Harris County Appraisal District for the year 2018. For each year thereafter throughout the term of the Service Plan, Petitioners propose that the District levy annual assessments on the basis of the value of taxable real property as shown by the tax rolls of the Harris County Appraisal District for 2018, with the Board having the right to set the assessment rate each year at an amount not to exceed \$0.09 per \$100 of valuation, taking into consideration the budget and the costs of providing the services and improvements and

operating the District; provided that the Board shall have the right to set the assessment rate each year at an amount not to exceed \$0.11 per \$100 of valuation after giving notice to property owners in the District subject to assessment and holding a public hearing, without the need to secure a new petition. Petitioners propose that the District reserve the right to set the assessment rate for any year lower than the initial assessment rate. Petitioners propose that for (a) property annexed to the District after January 1, 2018, or (b) new improvements constructed, remodeled, developed, or rehabilitated in the District after January 1, 2018, the Board levy assessments on the value of the property on the tax rolls of the Harris County Appraisal District during the year in which the property is (a) annexed and added to the rolls of the District or (b) added and valued as an improvement on the tax rolls of the Harris County Appraisal District. Petitioners propose that property which has a special use designation for tax purposes on the Harris County Appraisal District rolls as (a) agricultural use, (b) timber land use, or (c) recreational, park or service use be assessed by the Board at its designated special use value for so long as it enjoys that special use designation. If property which has a special use designation is converted to another use and loses its special use designation on the Harris County Appraisal District tax roll, Petitioners propose that the Board assess such property in accordance with the provisions of the Texas Tax Code concerning recapture upon the conversion of such property to another use.

IV.

The following classes of property are proposed to be excluded from assessment unless consent of the owner is given: (a) land and improvements owned by political subdivisions of the State of Texas and used for public purposes; (b) land and improvements owned by a church or by a strictly religious society which yields no revenue whatever to such church or religious society and which is used as an actual place of religious worship or as a dwelling place for the ministry of such church or religious society; (c) land and improvements owned by an entity and used exclusively for school purposes which is exempt under Section 501(c)(3) of the Internal Revenue Code of 1986; (d) land and improvements owned by an association engaged in promoting the religious, educational, and physical development of children or young men or young women operating under a state or national organization of like character and used exclusively and necessarily for any such purpose which is exempt under Section 501(c)(3) of the Internal Revenue Code of 1986; (e) land and improvements owned by institutions and used for purely public charity which are exempt under Section 501(c)(3) of the Internal Revenue Code of 1986; (f) land and improvements that were used primarily for recreational, park or scenic purposes during the immediately preceding calendar year, comprising at least three or more acres separated only by streets or public rights-of-way, and on which an amount has been spent for landscaping or beautification that is equal to or greater

than five years of proposed District assessments on the land and improvements; (g) land and improvements owned by the United States of America, or any agency thereof; (h) single-family detached residential property, duplexes, triplexes, quadraplexes, townhomes and condominiums; and (i) all other property exempt from assessment by Chapter 375, Texas Local Government Code as amended from time to time.

V.

Petitioners represent and believe that (a) all real property in the District, other than that exempt from assessment by law and as provided herein, will be benefited by the services and improvements requested to be provided by the District; (b) the cost of providing the proposed services and improvements on the basis of the value of the property as shown on the tax roll of the Harris County Appraisal District results in imposing equal shares of the cost on property similarly benefited and results in a reasonable classification and formula for the apportionment of costs to the various classes of services and improvements requested by Petitioners; (c) all of the real property in the District which is proposed to be assessed (other than that exempt by law and that proposed to be exempt by Petitioners) will be benefited by the services and improvements requested by Petitioners; and (d) each parcel of real property proposed to be assessed will receive special benefits in each year of the Service Plan and over the life of the Service Plan equal to or greater than the amount proposed to be assessed.

VI.

Petitioners further propose that delinquent assessments accrue interest and penalties at the maximum rates at which delinquent taxes accrue interest and penalties as provided in the Texas Tax Code, as may be amended from time to time. Currently, the Texas Tax Code provides for the following interest and penalties: (a) delinquent assessments accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid after it becomes due; (b) delinquent assessments incur a penalty of six percent (6%) of the amount of the assessment for the first calendar month or fraction thereof it is delinquent, plus one percent (1%) for each additional month or fraction thereof the assessment remains unpaid; and (c) if an assessment remains delinquent on the 1st day of July following the date of the levy of the assessment, there be imposed an additional penalty to defray costs of collection if it is necessary for the District to contract with an attorney for the purpose of representing the District in the collection of delinquent assessments. Petitioners propose that the additional penalty shall be the maximum rate provided for in the Texas Tax Code, which currently is twenty percent (20%) of the assessment and the penalties and interest on the assessment.

WHEREFORE, Petitioners pray: (a) that this Petition be heard; (b) that the Board of Directors duly pass and approve an order approving the proposed services and improvements set forth in this Petition and the attached Service Plan; and (c) that the Board of Directors authorize notice of a hearing to be held on the proposed services and improvements to be published in a newspaper of general circulation within the County and otherwise give notice of the hearing in accordance with the Act and the Code.

RESPECTFULLY SUBMITTED this _____ day of _____, 2018.

TYPED/PRINTED NAME OF RECORD
OWNER OF THE PROPERTY: _____
(with Name of General/Managing Partner, if applicable) by _____,
Its _____ Partner

SIGNATURE OF PROPERTY OWNER _____

TYPED/PRINTED NAME OF SIGNER: _____

TITLE OF SIGNER (such as President): _____

PROPERTY ADDRESS: _____

TAX ACCOUNT NO. (13 Digit Number): _____