



LEWISVILLE

Deep Roots. Broad Wings. Bright Future.

A G E N D A

**JOINT MEETING OF
LEWISVILLE CITY COUNCIL, CRIME CONTROL AND PREVENTION DISTRICT
BOARD AND FIRE CONTROL, PREVENTION AND EMERGENCY MEDICAL
SERVICES DISTRICT BOARD*
SATURDAY, AUGUST 1, 2015**

**LEWISVILLE MUNICIPAL ANNEX
COMMUNITY MEETING ROOM
1197 WEST MAIN STREET AT CIVIC CIRCLE
LEWISVILLE, TEXAS**

CALLED-SPECIAL BUDGET WORKSHOP SESSION- 9:00 A.M.

Call to Order and Announce a Quorum is Present

REGULAR HEARINGS:

- 1. Discussion of Preliminary Proposed Budget for FY 2015-2016**
 - a. Budget Overview
 - b. Presentation of General Fund Budget
 - c. Presentation of Utility Fund Budget
 - d. Break for Lunch
 - e. Other Funds - Review
 - f. Council Discussion/Direction Regarding Budgeted Funds

CONSENT AGENDA: All of the following items on the Consent Agenda are considered to be self-explanatory by the Council and will be enacted with one motion. There will be no separate discussion of these items unless a Council Member or citizen so request. For a citizen to request removal of an item, a speaker card must be filled out and submitted to the City Secretary.

- 2. Acceptance of the 2015 Certified Tax Rolls in Accordance with Section 26.04(b) of the State Property Tax Code.**

ADMINISTRATIVE COMMENTS:

The 2015 Certified Tax Rolls from Denton and Dallas Appraisal Districts are comprised of the recorded combined total market value for all property of \$9,822,511,636; an assessed value of \$9,703,343,366; and a total taxable value of \$8,138,065,569. TIF Zone Number 1 taxable value is \$182,277,890. TIF Zone Number 2 taxable value is \$76,365,764. New construction included in the total roll is \$138,272,873.

RECOMMENDATION:

That the City Council accept the 2015 Certified Tax Rolls in accordance with Section 26-04(b) of the State Property Tax Code.

- 3. Consideration of Certification of the 2015 Anticipated Collection Rate for the Period of July 1, 2015 Through June 30, 2016 as Required by the State Property Tax Code Section 26.04.**

ADMINISTRATIVE COMMENTS:

Pursuant to Section 26.04 of the Texas Property Tax Code, the anticipated collection rate should be certified for the period of July 1, 2015 through June 30, 2016. The purpose of this law is to permit a taxing unit to adjust the debt portion of its effective/rollback tax rate to account for anticipated delinquencies. The City has experienced high collection rates for many years. Due to this consistent collection pattern, the City certified the last five years a 100 percent collection rate and will certify this same collection rate for 2015.

RECOMMENDATION:

That the City Council certify the 2015 anticipated collection rate as 100 percent for the period of July 1, 2015 through June 30, 2016 as required by the State Property Tax Code Section 26.04.

- 4. Acceptance of the Report Identifying the Calculation of the 2015 Effective and Rollback Tax Rates; and Authorization to Publish Notice as Required by the Property Tax Code Section 26.04(e) and Local Government Code Section 140.010.**

ADMINISTRATIVE COMMENTS:

Section 26.04(e) of the Property Tax Code and Local Government Code Section 140.010 requires that the calculated effective tax rate and rollback tax rate be submitted to the Council and that a notice of calculated effective and rollback tax rates be published in a newspaper having general circulation in the county in which the municipality is located. The calculated rates are as follows: 2015 Effective Tax Rate - \$0.417950, 2015 Effective Maintenance and Operation Rate - \$0.305514. The 2015 Debt Rate and 2015 Rollback Rates to be published will be determined after City Council deliberation. The preliminary calculations are: 2015 Debt Rate - \$0.117320, and 2015 Rollback Rate - \$0.447275.

RECOMMENDATION:

That the City Council accept the preliminary report identifying the calculation of the 2015 effective and rollback tax rates and authorize the notice publication as required by the Property Tax Code Section 26.04(e) and Local Government Code Section 140.010.

- 5. CLOSED SESSION: In Accordance with Texas Government Code, Subchapter D,**
- a. Section 551.074 (PERSONNEL):
 - (1) City Manager Donna Barron
 - (2) City Secretary Julie Heinze
 - (3) City Attorney Lizbeth Plaster
 - (4) Chief Municipal Court Judge Brian Holman
 - (5) Alternate Municipal Court Judges
 - b. Section 551.087 (Economic Development): Deliberation Regarding Economic Development Negotiations
- 7. RECONVENE into Called-Special Budget Workshop Session and Consider Action, if Any, on Items Discussed in Closed Session**
- 8. Adjournment**

**AGENDA
LEWISVILLE CITY COUNCIL
AUGUST 1, 2015
PAGE 4 OF 4**



LEWISVILLE

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*Local Government Code section 344.205 and 363.205 requires the Board of Directors of the Fire Control and Crime Districts and the governing body of the municipality that created the districts to meet and together amend and approve the district's amended budgets. Since the City Council serves as the Board of Directors for both districts, a joint meeting is posted to allow for amendments to the district's budget, if necessary.

NOTICE OF ASSISTANCE AT THE PUBLIC MEETINGS

The Lewisville Municipal Annex and Community Meeting Room are wheelchair accessible. Access to the building and special parking are available at the primary south entrance facing Main Street. Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Manager's Office at (972) 219-3405 or by FAX (972) 219-3410 at least two (2) working days prior to the meeting so that appropriate arrangements can be made.

The City Council reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

MEMORANDUM

TO: Donna Barron, City Manager
FROM: Brenda Martin, Director of Finance
DATE: July 27, 2015
SUBJECT: ACCEPTANCE OF CERTIFIED TAX ROLLS

BACKGROUND

Per Section 26.04(b) of the State Property Tax Code, the 2015 Appraisal Rolls are presented to the City Council for acceptance. These rolls have been provided to us by the Denton and Dallas Central Appraisal Districts.

ANALYSIS

The total 2015 Roll is comprised of the recorded total market value for all property of \$9,822,511,636; an assessed value of \$9,703,343,366, which represents the total market value minus value lost to agriculture and timber productivity use and the homestead cap; and a total taxable value of \$8,138,065,569, which is the total assessed value minus totally exempt properties (church, governmental, charitable organization properties, etc.), partial exemptions (over age 65, disabled veterans, freeport exemptions, etc.) and the over 65 and disabled freeze taxable amounts of \$319,823,068. The total taxable value includes protest values of \$51,257,880.

Included in the above figures are market values of \$211,912,722, assessed values of \$211,880,253, and taxable values of \$182,277,890, which includes protest taxable values of \$888,258 for properties located in Lewisville TIF Zone Number 1. Additionally, included in the above are market values of \$88,161,642, assessed values of \$83,364,060, and taxable values of \$76,365,764, which includes protest taxable values of \$60,330 for properties located in Lewisville TIF Zone Number 2. The 2001 taxable value for Lewisville TIF Zone Number 1 amounts to \$69,240,597 which represents the value of the zone at the time it was established. This figure when subtracted from the 2015 TIF taxable value and properties under protest represents the tax increment for the TIF in 2015. The 2008 taxable value for Lewisville TIF Zone Number 2 amounts to \$9,097,649 which represents its value at the time of establishment. This figure when subtracted from the 2015 TIF taxable value and properties under protest represents the tax increment for the TIF in 2015. The \$113,037,293 increment for TIF Number 1 and the \$67,268,115 increment for TIF Number 2 when subtracted from the \$8,138,065,569 taxable value results in a net taxable value of \$7,957,760,161.

New improvements included in the total roll are \$138,272,873.

Subject: Acceptance of Certified Tax Roll
July 27, 2015
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Because these rolls do not include any of the value of the properties subject to the freeze, our tax levy calculation will need to be adjusted for the taxes that will be received from properties subject to the freeze. This amount has been estimated to be \$1,126,453.

RECOMMENDATION

The City staff's recommendation is that the City Council accept the 2015 certified tax rolls in accordance with Section 26.04(b) of the State Property Tax Code.

2015 CERTIFIED TOTALS

Property Count: 32,615

C12 - LEWISVILLE CITY OF
Grand Totals

7/19/2015 7:54:52AM

Land		Value			
Homesite:		702,634,666			
Non Homesite:		1,580,213,438			
Ag Market:		84,525,610			
Timber Market:		0	Total Land	(+) 2,367,373,714	
Improvement		Value			
Homesite:		2,630,505,443			
Non Homesite:		2,974,170,939	Total Improvements	(+) 5,604,676,382	
Non Real		Count	Value		
Personal Property:	3,618		1,760,277,214		
Mineral Property:	4,290		12,728,476		
Autos:	0		0	Total Non Real	(+) 1,773,005,690
				Market Value	= 9,745,055,786
Ag	Non Exempt	Exempt			
Total Productivity Market:	84,525,610	0			
Ag Use:	130,790	0	Productivity Loss	(-) 84,394,820	
Timber Use:	0	0	Appraised Value	= 9,660,660,966	
Productivity Loss:	84,394,820	0	Homestead Cap	(-) 34,498,273	
				Assessed Value	= 9,626,162,693
				Total Exemptions Amount	(-) 1,242,867,488
				(Breakdown on Next Page)	
				Net Taxable	= 8,383,295,205

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	20,453,677	17,446,620	66,684.81	67,444.87	142			
DPS	775,654	735,654	2,552.42	2,616.68	4			
OV65	479,525,893	299,674,535	1,048,803.16	1,071,835.66	2,990			
Total	500,755,224	317,856,809	1,118,040.39	1,141,897.21	3,136	Freeze Taxable	(-) 317,856,809	
Tax Rate	0.436086							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	663,974	483,974	447,011	36,963	3			
Total	663,974	483,974	447,011	36,963	3	Transfer Adjustment	(-) 36,963	
						Freeze Adjusted Taxable	= 8,065,401,433	

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 36,290,126.88 = 8,065,401,433 * (0.436086 / 100) + 1,118,040.39

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

2015 CERTIFIED TOTALS

Property Count: 32,615

C12 - LEWISVILLE CITY OF
Grand Totals

7/19/2015

7:56:08AM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	16	115,346,096	0	115,346,096
CHODO	3	39,690,290	0	39,690,290
CHODO (Partial)	2	6,064,377	0	6,064,377
DP	144	2,794,250	0	2,794,250
DPS	4	40,000	0	40,000
DV1	49	0	380,000	380,000
DV1S	6	0	30,000	30,000
DV2	34	0	324,950	324,950
DV2S	2	0	15,000	15,000
DV3	15	0	164,000	164,000
DV3S	2	0	20,000	20,000
DV4	79	0	486,659	486,659
DV4S	26	0	254,876	254,876
DVHS	51	0	8,977,400	8,977,400
DVHSS	4	0	722,486	722,486
EX	21	0	159,107	159,107
EX-XG	11	0	395,918	395,918
EX-XI	4	0	96,141	96,141
EX-XJ	11	0	19,236,024	19,236,024
EX-XL	3	0	102,704	102,704
EX-XR	1	0	4,320	4,320
EX-XU	43	0	46,771,115	46,771,115
EX-XV	650	0	327,012,742	327,012,742
EX-XV (Prorated)	7	0	1,621,490	1,621,490
EX366	3,751	0	153,921	153,921
FR	48	484,943,384	0	484,943,384
MASSS	1	0	181,689	181,689
OV65	2,968	171,226,274	0	171,226,274
OV65S	264	15,111,578	0	15,111,578
PC	9	492,630	0	492,630
PPV	6	48,067	0	48,067
Totals		835,756,946	407,110,542	1,242,867,488

2015 CERTIFIED TOTALS

Property Count: 32,615

C12 - LEWISVILLE CITY OF

Grand Totals

7/19/2015

7:56:08AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A015	BUILDER HOME PLANS - REFERENCE ON	1		\$0	\$0
A016	BUILDER HOME PLANS - REFERENCE ON	26		\$0	\$0
A05	BUILDER HOME PLANS - REFERENCE ON	18		\$1,753,245	\$953,039
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	17,415		\$9,897,546	\$3,042,791,504
A2	REAL, RESIDENTIAL, MOBILE HOME	37		\$7,149	\$1,119,493
A3	WATERFRONT	38		\$13,098	\$11,638,376
A4	CONDOS	252		\$2,405,212	\$38,891,691
A5	TOWNHOMES	1,091		\$14,648,673	\$184,228,366
B		2		\$0	\$6,064,376
B1	REAL, RESIDENTIAL, APARTMENTS	105		\$66,090,644	\$1,391,733,235
B2	REAL, RESIDENTIAL, DUPLEXES	329		\$0	\$34,559,252
C1	REAL, VACANT PLATTED RESIDENTIAL L	712		\$0	\$17,788,088
C2	COMMERCIAL VACANT LOT	489		\$0	\$167,902,579
C3	REAL VACANT LOT OUTSIDE CITY	1		\$0	\$5,834
D1	QUALIFIED AG LAND	87	1,380.3990	\$0	\$84,525,610
D2	NON AG USE ACREAGE	8	0.5000	\$0	\$80,826
E		3		\$0	\$15,117
E1	LAND (NON AG QUALIFIED) AND MISC IM	20		\$0	\$2,632,529
E4	VACANT NON QUALIFIED NON HOMESITE	87		\$0	\$40,968,640
F010	COMMERCIAL BUILDER PLANS - REFER	3		\$112,804	\$1,272,335
F1	REAL COMMERCIAL	1,296		\$81,344,057	\$2,382,790,170
F2	REAL, INDUSTRIAL	25		\$0	\$12,457,526
F3	REAL - COMMERCIAL MH PARKS	12		\$0	\$54,756,501
F4	REAL - COMMERCIAL OFFICE CONDO'S	100		\$2,080,194	\$15,285,229
G1	OIL AND GAS	652		\$0	\$12,472,509
J1	REAL & TANGIBLE PERSONAL, UTILITIES,	1		\$0	\$525,550
J2	REAL & TANGIBLE PERSONAL, UTILITIES,	4		\$0	\$13,069,680
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	18		\$0	\$56,522,078
J4	REAL & TANGIBLE PERSONAL, UTILITIES,	111		\$0	\$65,447,193
J5	REAL & TANGIBLE PERSONAL, UTILITIES,	3		\$0	\$164,420
J6	REAL & TANGIBLE PERSONAL, UTILITIES,	5		\$0	\$791,470
J7	REAL & TANGIBLE PERSONAL, UTILITIES,	9		\$0	\$9,918,215
L1	BPP TANGIBLE COMERCIAL PROPERTY	2,687		\$1,341,689	\$1,068,334,229
L2	BPP TANGIBLE INDUSTRIAL PROPERTY	59		\$0	\$387,171,610
L2E	Conversion	1		\$0	\$323
L3	BPP TANGIBLE COMMERCIAL LEASED E	438		\$0	\$98,671,837
M1	NON INCOME PRODUCING PERSONAL P	1,637		\$729,079	\$20,143,229
OA1	INVENTORY, RESIDENTIAL SINGLE FAMI	1		\$0	\$51,017
OC1	INVENTORY, VACANT PLATTED LOTS/TR	312		\$0	\$6,894,694
OC2	INVENTORY, VACANT COMMERCIAL LOT	47		\$0	\$5,309,560
S	SPECIAL INVENTORY	107		\$0	\$65,751,640
X		4,506		\$140,042	\$441,356,216
	Totals		1,380.8990	\$180,563,432	\$9,745,055,786



Dallas Central Appraisal District Certified Estimated Values Report

JURISDICTION: LEWISVILLE
 REPORT TYPE: JURISDICTION TOTALS
 DATABASE: CERTIFICATION (2015)
 TAX YEAR: 2015
 REPORT DATE: July 17, 2015
 RUN DATE: July 18, 2015 12:28 am

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	323	14,110,910	57,192,580	5,596,940	76,900,430

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	76,900,430	142,123	1,121,245	132,291	75,504,771

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	4	188,790	0	188,790	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	136	23,129,090	142,123	0	932,455	22,054,512
CAPPED VALUE LOSS	14	3,571,450	142,123	0	120,000	3,309,327
OVER-65	23	2,823,670	3,039	891,335	0	1,929,296
DISABLED PERSONS	2	33,620	0	33,620	0	0
DISABLED VETERANS	1	219,120	0	7,500	0	211,620
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				932,455		
TOTAL REAL PARTIAL EXEMPT				932,455		
TOTAL BPP PARTIAL EXEMPT				0		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	1	133,270	0	133,270

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	133,270	0	132,291	0	979

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	0	0	0



Dallas Central Appraisal District Disputed Estimated Values Report

JURISDICTION: LEWISVILLE
 REPORT TYPE: JURISDICTION TOTALS
 DATABASE: CERTIFICATION (2015)
 TAX YEAR: 2015
 REPORT DATE: July 17, 2015
 RUN DATE: July 18, 2015 12:32 am

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	3	111,480	443,940	0	555,420

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	555,420	763	0	0	554,657

TOTAL EXEMPTIONS	PARCELS	MARKET VALUE	CAPPED LOSS	EXEMPTION AMOUNT	OTHER EXEMPTIONS	TAXABLE VALUE
TOTALLY EXEMPT	0	0	0	0	0	0
PRORATED TOTAL EXEMPT	0	0	0	0	0	0
UNDER 500	0	0	0	0	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	2	385,620	763	0	0	384,857
CAPPED VALUE LOSS	1	166,500	763	0	0	165,737
OVER-65	0	0	0	0	0	0
DISABLED PERSONS	0	0	0	0	0	0
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	0	0	0	0	0	0
DISABLED VET DONATED HOME	0	0	0	0	0	0
ABATEMENTS	0	0	0	0	0	0
HISTORIC SITE	0	0	0	0	0	0
POLLUTION CONTROL	0	0	0	0	0	0
FREEPORT	0	0	0	0	0	0
FREEPORT IN PROCESS	0	0	0	0	0	0
GOODS IN TRANSIT	0	0	0	0	0	0
LOW INCOME	0	0	0	0	0	0
TOTAL PARTIAL EXEMPT				0		
TOTAL REAL PARTIAL EXEMPT				0		
TOTAL BPP PARTIAL EXEMPT				0		

AG SPECIAL VALUATION	PARCELS	LAND VALUE	IMPROVEMENT VALUE	MARKET VALUE
AGRICULTURAL 1D	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0

AG SPECIAL VALUATION	MARKET VALUE	CAPPED LOSS	LOSS AMOUNT	NON AG EXEMPTIONS	TAXABLE VALUE
AGRICULTURAL 1D	0	0	0	0	0
AGRICULTURAL 1D1	0	0	0	0	0

	LAND DEV COSTS	REAL PROP NEW CONSTR	PERS PROP NEW CONSTR	TOTAL NEW CONSTR
NEW CONSTRUCTION	0	0	0	0

Dallas Central Appraisal District

Certified Estimated Value Report

Property Class Breakdown

JURISDICTION LEWISVILLE
 REPORT TYPE: PROPERTY CLASS BREAKDOWN
 DATABASE: CERTIFICATION (2015)
 TAX YEAR: 2015
 REPORT DATE: July 17, 2015
 RUN DATE: July 18, 2015 0:28 am

DCAD SPTD	PTD CODE	DESCRIPTION	PARCELS	MARKET VALUE	TAXABLE VALUE
A11	A	SINGLE FAMILY RESIDENCES	4	531,630	531,630
A12	A	SFR - TOWNHOUSES	75	12,809,930	12,334,526
A13	A	SFR - CONDOMINIUMS	100	24,254,220	23,830,001
A20	A	MOBILE HOME ON OWNERS LAND	4	136,440	98,180
	A - TOTAL	REAL: RESIDENTIAL SINGLE FAMILY	183	37,732,220	36,794,337
B11	B	MFR - APARTMENTS	1	23,300,000	23,300,000
	B - TOTAL	REAL: RESIDENTIAL MULTI-FAMILY	1	23,300,000	23,300,000
C11	C1	SFR - VACANT LOTS/TRACTS	11	78,120	78,100
C12	C1	COMMERCIAL - VACANT PLOTTED LOTS/TRACTS	7	1,228,580	1,039,810
	C1 - TOTAL	REAL: VACANT LOTS/TRACTS	18	1,306,700	1,117,910
D10	D1	QUALIFIED OPEN SPACE LAND	1	133,270	979
	D1 - TOTAL	REAL: QUALIFIED LAND	1	133,270	979
F10	F1	COMMERCIAL IMPROVEMENTS	2	7,461,760	7,461,760
	F1 - TOTAL	REAL: COMMERCIAL	2	7,461,760	7,461,760
J40	J	TELEPHONE COMPANIES	2	232,670	232,670
J70	J	CABLE COMPANIES	1	294,400	294,400
	J - TOTAL	REAL AND TANGIBLE PERSONAL UTILITIES	3	527,070	527,070
L10	L1	COMMERCIAL BPP	13	5,069,870	5,069,870
	L1 - TOTAL	PERSONAL: COMMERCIAL	13	5,069,870	5,069,870
M31	M1	MOBILE HOMES ON LEASED SPACES	102	1,369,540	1,232,845
	M1 - TOTAL	MOBILE HOMES	102	1,369,540	1,232,845
	GRAND TOTALS		323	76,900,430	75,504,771

Dallas Central Appraisal District Disputed Estimated Value Report Property Class Breakdown

JURISDICTION LEWISVILLE
 REPORT TYPE: PROPERTY CLASS BREAKDOWN
 DATABASE: CERTIFICATION (2015)
 TAX YEAR: 2015
 REPORT DATE: July 17, 2015
 RUN DATE: July 18, 2015 0:32 am

DCAD SPTD	PTD CODE	DESCRIPTION	PARCELS	MARKET VALUE	TAXABLE VALUE
A12	A	SFR - TOWNHOUSES	2	336,300	335,537
A13	A	SFR - CONDOMINIUMS	1	219,120	219,120
	A - TOTAL	REAL: RESIDENTIAL SINGLE FAMILY	3	555,420	554,657
	GRAND TOTALS		3	555,420	554,657

TIF1

DENTON County

2015 CERTIFIED TOTALS

As of Certification

Property Count: 597

C12 - LEWISVILLE CITY OF

Grand Totals

7/23/2015

1:24:07PM

Land	Value			
Homesite:	8,060,602			
Non Homesite:	59,259,370			
Ag Market:	0			
Timber Market:	0			
		Total Land	(+)	67,319,972

Improvement	Value			
Homesite:	21,053,412			
Non Homesite:	123,394,962			
		Total Improvements	(+)	144,448,374

Non Real	Count	Value			
Personal Property:	4	144,376			
Mineral Property:	0	0			
Autos:	0	0			
			Total Non Real	(+)	144,376
			Market Value	=	211,912,722

Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	211,912,722
Productivity Loss:	0	0			
			Homestead Cap	(-)	32,469
			Assessed Value	=	211,880,253
			Total Exemptions Amount (Breakdown on Next Page)	(-)	28,130,116
			Net Taxable	=	183,750,137

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	3,036,463	1,472,247	5,476.54	5,573.63	25		
Total	3,036,463	1,472,247	5,476.54	5,573.63	25	Freeze Taxable	(-) 1,472,247
Tax Rate	0.436086						

Freeze Adjusted Taxable = 182,277,890

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 800,364.90 = 182,277,890 * (0.436086 / 100) + 5,476.54

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

2015 CERTIFIED TOTALS

Property Count: 597

C12 - LEWISVILLE CITY OF
Grand Totals

7/23/2015

1:24:09PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
DVHS	1	0	124,216	124,216
EX-XU	1	0	625,000	625,000
EX-XV	63	0	25,808,900	25,808,900
OV65	24	1,380,000	0	1,380,000
OV65S	3	180,000	0	180,000
Totals		1,560,000	26,570,116	28,130,116

2015 CERTIFIED TOTALS

Property Count: 597

TIF1 - LEWISVILLE CITY TIRZ NO 1

Grand Totals

7/19/2015

7:56:08AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	56		\$3,122	\$5,487,704
A5	TOWNHOMES	158		\$1,669,594	\$23,433,779
B1	REAL, RESIDENTIAL, APARTMENTS	10		\$0	\$2,715,266
B2	REAL, RESIDENTIAL, DUPLEXES	1		\$0	\$82,796
C1	REAL, VACANT PLATTED RESIDENTIAL L	33		\$0	\$181,233
C2	COMMERCIAL VACANT LOT	44		\$0	\$8,856,761
E1	LAND (NON AG QUALIFIED) AND MISC IM	1		\$0	\$2,460
F1	REAL COMMERCIAL	168		\$137,414	\$137,371,429
F2	REAL, INDUSTRIAL	1		\$0	\$2,373,227
F3	REAL - COMMERCIAL MH PARKS	1		\$0	\$30,715
F4	REAL - COMMERCIAL OFFICE CONDO'S	40		\$0	\$4,400,280
L1	BPP TANGIBLE COMERCIAL PROPERTY	4		\$0	\$144,376
M1	NON INCOME PRODUCING PERSONAL P	13		\$0	\$26,206
OC2	INVENTORY, VACANT COMMERCIAL LOT	8		\$0	\$372,590
X		64		\$0	\$26,433,900
	Totals		0.0000	\$1,810,130	\$211,912,722

TIF2

DENTON County

2015 CERTIFIED TOTALS

As of Certification

Property Count: 55

C12 - LEWISVILLE CITY OF

Grand Totals

7/23/2015

1:25:23PM

Land		Value			
Homesite:		0			
Non Homesite:		19,657,683			
Ag Market:		4,801,400			
Timber Market:		0	Total Land	(+) 24,459,083	
Improvement		Value			
Homesite:		0			
Non Homesite:		63,702,559	Total Improvements	(+) 63,702,559	
Non Real		Count	Value		
Personal Property:	0		0		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 0
				Market Value	= 88,161,642
Ag		Non Exempt	Exempt		
Total Productivity Market:	4,801,400		0		
Ag Use:	3,818		0	Productivity Loss	(-) 4,797,582
Timber Use:	0		0	Appraised Value	= 83,364,060
Productivity Loss:	4,797,582		0	Homestead Cap	(-) 0
				Assessed Value	= 83,364,060
				Total Exemptions Amount (Breakdown on Next Page)	(-) 6,998,296
				Net Taxable	= 76,365,764

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 333,020.41 = 76,365,764 * (0.436086 / 100)

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

2015 CERTIFIED TOTALS

Property Count: 55

C12 - LEWISVILLE CITY OF
Grand Totals

7/23/2015

1:25:24PM

Exemption Breakdown

Exemption	Count	Local	State	Total
EX-XU	2	0	17,060	17,060
EX-XV	18	0	6,981,236	6,981,236
PC	1	0	0	0
Totals		0	6,998,296	6,998,296

2015 CERTIFIED TOTALS

Property Count: 55

TIF2 - LEWISVILLE CITY TIRZ NO 2

Grand Totals

7/19/2015

7:56:08AM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
B1	REAL, RESIDENTIAL, APARTMENTS	6		\$22,213,681	\$70,025,617
C2	COMMERCIAL VACANT LOT	22		\$0	\$4,769,716
D1	QUALIFIED AG LAND	3	17.3500	\$0	\$4,801,400
E4	VACANT NON QUALIFIED NON HOMESITE	3		\$0	\$82,583
F010	COMMERCIAL BUILDER PLANS - REFER	1		\$112,804	\$522,747
F1	REAL COMMERCIAL	2		\$0	\$675,311
F4	REAL - COMMERCIAL OFFICE CONDO'S	1		\$0	\$0
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	1		\$0	\$285,972
X		19		\$0	\$6,998,296
	Totals		17.3500	\$22,326,485	\$88,161,642

MEMORANDUM

TO: Donna Barron, City Manager
FROM: Brenda Martin, Director of Finance
DATE: July 27, 2015
SUBJECT: ANTICIPATED COLLECTION RATE FOR 2015

BACKGROUND

Pursuant to Section 26.04 of the Texas Property Tax Code, the anticipated collection rate should be certified to the governing body for the period of July 1, 2015 through June 30, 2016. The purpose of this law is to permit a taxing unit to adjust the debt portion of its effective/rollback tax rate to account for anticipated delinquencies.

ANALYSIS

The City has experienced high collection rates for many years. As of the date of this letter, current collections are in excess of 99.38%. Due to this consistent collection pattern, the City certified the last five years a 100 percent collection rate and will certify this same collection rate for 2015.

RECOMMENDATION

It is the City staff's recommendation that City Council certify the 2015 anticipated collection rate as 100 percent for the period of July 1, 2015 through June 30, 2016 as required by the State Property Tax Code Section 26.04.

MEMORANDUM

TO: Donna Barron, City Manager
FROM: Brenda Martin, Director of Finance
DATE: July 27, 2015
SUBJECT: REPORTING OF 2015 EFFECTIVE AND ROLLBACK TAX RATES

BACKGROUND

Section 26.04(e) of the Property Tax Code and Section 140.010 of the Local Government Code requires that the calculated effective tax rate and rollback tax rate be submitted to the City Council and that a notice of effective and calculated tax rates be published in a newspaper of general circulation in the county in which the municipality is located.

ANALYSIS

The calculated rates are as follows:

♦ 2014 Effective Tax Rate	\$0.417950
♦ 2014 Effective Maintenance and Operations Rate	\$0.305514
♦ 2014 Preliminary Debt Tax Rate	\$0.117320
♦ 2014 Preliminary Rollback Tax Rate	\$0.447275

RECOMMENDATION

The City staff's recommendation is that City Council accept the preliminary report identifying the calculation of the 2015 effective and rollback tax rates; and authorize the publication of notice as required by the Property Tax Code Section 26.04(e) and Local Government Code 140.010.

2015 Effective Tax Rate Worksheet

LEWISVILLE CITY OF

See pages 13 to 16 for an explanation of the effective tax rate.

1.	2014 total taxable value. Enter the amount of 2014 taxable value on the 2014 tax roll today. Include any adjustments since last year's certification; exclude Section 25.25(d) one-third over-appraisal corrections from these adjustments. This total includes the taxable value of homesteads with tax ceilings (will deduct in line 2) and the captured value for tax increment financing (will deduct taxes in line 14).	\$7,822,999,126
2.	2014 tax ceilings. Counties, Cities and Junior College Districts. Enter 2014 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$272,413,029
3.	Preliminary 2014 adjusted taxable value. Subtract line 2 from line 1.	\$7,550,586,097
4.	2014 total adopted tax rate.	\$0.436086/\$100
5.	2014 taxable value lost because court appeals of ARB decisions reduced 2014 appraised value. A. Original 2014 ARB values: \$755,212,539 B. 2014 values resulting from final court decisions: - \$659,807,654 C. 2014 value loss. Subtract B from A.	\$95,404,885
6.	2014 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$7,645,990,982
7.	2014 taxable value of property in territory the unit deannexed after January 1, 2014. Enter the 2014 value of property in deannexed territory.	\$0
8.	2014 taxable value lost because property first qualified for an exemption in 2014. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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" exemptions. A. Absolute exemptions. Use 2014 market value: \$9,953,062 B. Partial exemptions. 2015 exemption amount or 2015 percentage exemption times 2014 value: + \$14,982,878 C. Value loss. Add A and B.	\$24,935,940

2015 Effective Tax Rate Worksheet (continued)

LEWISVILLE CITY OF

9.	<p>2014 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 2015. Use only those properties that first qualified in 2015; do not use properties that qualified in 2014.</p> <p>A. 2014 market value: \$0</p> <p>B. 2015 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A. \$0</p>	
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$24,935,940
11.	2014 adjusted taxable value. Subtract line 10 from line 6.	\$7,621,055,042
12.	Adjusted 2014 taxes. Multiply line 4 by line 11 and divide by \$100.	\$33,234,354
13.	<p>Taxes refunded for years preceding tax year 2014. Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p>	\$160,925
14.	<p>Taxes in tax increment financing (TIF) for tax year 2014. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p>	\$612,831
15.	Adjusted 2014 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$32,782,448
16.	<p>Total 2015 taxable value on the 2015 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 18). These homesteads includes homeowners age 65 or older or disabled.</p> <p>A. Certified values only: \$8,406,630,757</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

LEWISVILLE CITY OF

16. (cont.)	<p>C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice): - \$0</p> <p>D. Tax increment financing: Deduct the 2015 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2015 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below. - \$156,168,793</p> <p>E. Total 2015 value. Add A and B, then subtract C and D. \$8,250,461,964</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.</p> <p>A. 2015 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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. \$51,257,880</p> <p>B. 2015 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 at 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. + \$0</p>	

2015 Effective Tax Rate Worksheet (continued)

LEWISVILLE CITY OF

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$51,257,880
18.	2015 tax ceilings. Counties, cities and junior colleges enter 2015 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0." If your taxing units adopted the tax ceiling provision in 2014 or prior year for homeowners age 65 or older or disabled, use this step.	\$319,823,068
19.	2015 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$7,981,896,776
20.	Total 2015 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2015 value of property in territory annexed.	\$10,365
21.	Total 2015 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2014. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. 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 unit after January 1, 2014 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2015. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed and increased appraisals on existing property.	\$138,272,873
22.	Total adjustments to the 2015 taxable value. Add lines 20 and 21.	\$138,283,238
23.	2015 adjusted taxable value. Subtract line 22 from line 19.	\$7,843,613,538
24.	2015 effective tax rate. Divide line 15 by line 23 and multiply by \$100.	\$0.417950/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2015 county effective tax rate.	\$/\$100

A county, city or hospital district that adopted the additional sales tax in November 2014 or in May 2015 must adjust its effective tax rate. *The Additional Sales Tax Rate Worksheet* on page 39 sets out this adjustment. Do not forget to complete the *Additional Sales Tax Rate Worksheet* if the taxing unit adopted the additional sales tax on these dates.

2015 Rollback Tax Rate Worksheet

LEWISVILLE CITY OF

See pages 17 to 21 for an explanation of the rollback tax rate.

26.	2014 maintenance and operations (M&O) tax rate.	\$0.318766/\$100
27.	2014 adjusted taxable value. Enter the amount from line 11.	\$7,621,055,042
28.	<p>2014 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$24,293,332</p> <p>B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2014. Enter amount from full year's sales tax revenue spent for M&O in 2014 fiscal year, if any. Other units, enter "0." Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent. + \$0</p> <p>C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0." + \$0</p> <p>D. Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0." +/- \$0</p>	

2015 Rollback Tax Rate Worksheet (continued)

LEWISVILLE CITY OF

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2014: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2014. Types of refunds include court decisions, Section 25.25(b) and (c) corrections and Section 31.11 payment errors. Do not include refunds for tax year 2014. This line applies only to tax years preceding tax year 2014.</p> <p style="text-align: right;">+ \$118,037</p> <p>F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.</p> <p style="text-align: right;">+ \$0</p> <p>G. Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2015 captured appraised value in Line 16D, enter "0."</p> <p style="text-align: right;">- \$447,962</p> <p>H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.</p> <p style="text-align: right;">\$23,963,407</p>	
29.	2015 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$7,843,613,538
30.	2015 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.305514/\$100
31.	2015 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.329955/\$100

2015 Rollback Tax Rate Worksheet (continued)

LEWISVILLE CITY OF

32.	<p>Total 2015 debt to be paid with property taxes and additional sales tax revenue.</p> <p>"Debt" means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> (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 unit's budget as M&O expenses. <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. List the debt in Schedule B: Debt Service. \$13,165,955</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract amount paid from other resources. -\$3,801,593</p> <p>D: Adjusted debt. Subtract B and C from A. \$9,364,362</p>	
33.	<p>Certified 2014 excess debt collections. Enter the amount certified by the collector.</p>	\$0
34.	<p>Adjusted 2015 debt. Subtract line 33 from line 32.</p>	\$9,364,362
35.	<p>Certified 2015 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.</p>	100.000000%
36.	<p>2015 debt adjusted for collections. Divide line 34 by line 35.</p>	\$9,364,362
37.	<p>2015 total taxable value. Enter the amount on line 19.</p>	\$7,981,896,776
38.	<p>2015 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.117320/\$100
39.	<p>2015 rollback tax rate. Add lines 31 and 38.</p>	\$0.447275/\$100
40.	<p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2015 county rollback tax rate.</p>	\$/\$100

A taxing unit that adopted the additional sales tax must complete the lines for the *Additional Sales Tax Rate*. A taxing unit seeking additional rollback protection for pollution control expenses completes the *Additional Rollback Protection for Pollution Control*.