

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 13, 2016

**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 2016-2017**
 - a. Budget Overview
 - b. Presentation of General Fund Budget
 - Direction on Tax Rate
 - c. Presentation of Utility Fund Budget
 - Direction regarding Meter Change Out Program
 - Direction on water and sewer rates
 - d. Break for Lunch
 - e. Other Funds - Review
 - f. Council Discussion/Direction Regarding Budgeted Funds
 - g. Set date and time for Public Hearings on the budget and tax rate, and the date the rates and budget will be adopted.

**AGENDA
LEWISVILLE CITY COUNCIL
AUGUST 13, 2016
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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 2016 Certified Tax Rolls in Accordance with Section 26.04(b) of the State Property Tax Code.**

ADMINISTRATIVE COMMENTS:

The 2016 Certified Tax Rolls from Denton and Dallas Appraisal Districts are comprised of the recorded combined total market value for all property of \$10,576,951,904; an assessed value of \$10,385,877,320; and a total taxable value of \$8,767,506,320. TIF Zone Number 1 taxable value is \$190,906,029. TIF Zone Number 2 taxable value is \$111,732,155. New construction included in the total roll is \$227,579,046.

RECOMMENDATION:

That the City Council accept the 2016 Certified Tax Rolls in accordance with Section 26-04(b) of the State Property Tax Code.

- 3. Consideration of Certification of the 2016 Anticipated Collection Rate for the Period of July 1, 2016 Through June 30, 2017 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, 2016 through June 30, 2017. 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 six years a 100 percent collection rate and will certify this same collection rate for 2016.

RECOMMENDATION:

That the City Council certify the 2016 anticipated collection rate as 100 percent for the period of July 1, 2016 through June 30, 2017 as required by the State Property Tax Code Section 26.04.

**AGENDA
LEWISVILLE CITY COUNCIL
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4. **Acceptance of the Report Identifying the Calculation of the 2016 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 140.010 of the Local Government Code 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: 2016 Effective Tax Rate - \$0.419014, 2016 Effective Maintenance and Operation Rate - \$0.306286. The 2016 Debt Rate and 2016 Rollback Rates to be published will be determined after City Council deliberation. The preliminary calculations are: 2016 Debt Rate - \$0.117320, and 2016 Rollback Rate - \$0.448108.

RECOMMENDATION:

That the City Council accept the preliminary report identifying the calculation of the 2016 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

**AGENDA
LEWISVILLE CITY COUNCIL
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8. Adjournment

*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: August 1, 2016
SUBJECT: ACCEPTANCE OF CERTIFIED TAX ROLLS

BACKGROUND

Per Section 26.04(b) of the State Property Tax Code, the 2016 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 2016 Roll is comprised of the recorded total market value for all property of \$10,576,951,904; an assessed value of \$10,385,877,320, 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 \$8,767,506,320, 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 \$385,641,080. The total taxable value includes protest values of \$183,967,963.

Included in the above figures are market values of \$221,361,032, assessed values of \$221,271,377, and taxable values of \$190,906,029, which includes protest taxable values of \$2,080,046 for properties located in Lewisville TIF Zone Number 1. Additionally, included in the City's values are market values of \$128,328,542, assessed values of \$118,703,008, and taxable values of \$111,732,155, which includes protest taxable values of \$-0- 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 2016 TIF taxable value and properties under protest represents the tax increment for the TIF in 2016. 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 2016 TIF taxable value and properties under protest represents the tax increment for the TIF in 2016. The \$121,665,432 increment for TIF Number 1 and the \$102,634,506 increment for TIF Number 2 when subtracted from the \$8,767,506,320 taxable value results in a net taxable value of \$8,543,206,382.

New improvements included in the total roll are \$227,579,046.

Subject: Acceptance of Certified Tax Roll
August 1, 2016
Page 2

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 \$1,230,394.

RECOMMENDATION

The City staff's recommendation is that the City Council accept the 2016 certified tax rolls in accordance with Section 26.04(b) of the State Property Tax Code.

2016 CERTIFIED TOTALS

Property Count: 31,066

C12 - LEWISVILLE CITY OF
Grand Totals

7/22/2016 5:05:33PM

Land		Value			
Homesite:		739,723,899			
Non Homesite:		1,654,140,569			
Ag Market:		88,604,432			
Timber Market:		0	Total Land	(+)	2,482,468,900
Improvement		Value			
Homesite:		3,067,326,509			
Non Homesite:		3,218,281,849	Total Improvements	(+)	6,285,608,358
Non Real		Count	Value		
Personal Property:	3,793		1,718,278,825		
Mineral Property:	1,973		8,697,731		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					1,726,976,556
					10,495,053,814
Ag	Non Exempt	Exempt			
Total Productivity Market:	88,604,432	0			
Ag Use:	108,406	0	Productivity Loss	(-)	88,496,026
Timber Use:	0	0	Appraised Value	=	10,406,557,788
Productivity Loss:	88,496,026	0			
			Homestead Cap	(-)	102,305,046
			Assessed Value	=	10,304,252,742
			Total Exemptions Amount	(-)	1,228,923,978
			(Breakdown on Next Page)		
			Net Taxable	=	9,075,328,764

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	20,266,176	17,473,500	61,287.55	61,520.17	130		
DPS	509,634	489,634	1,529.99	1,529.99	2		
OV65	554,539,533	364,809,553	1,155,361.73	1,174,408.80	3,136		
Total	575,315,343	382,772,687	1,218,179.27	1,237,458.96	3,268	Freeze Taxable	(-)
Tax Rate	0.436086						382,772,687
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	627,687	447,687	380,269	67,418	3		
Total	627,687	447,687	380,269	67,418	3	Transfer Adjustment	(-)
						Freeze Adjusted Taxable	=
							8,692,488,659

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 39,124,905.36 = 8,692,488,659 * (0.436086 / 100) + 1,218,179.27

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

2016 CERTIFIED TOTALS

Property Count: 31,066

C12 - LEWISVILLE CITY OF
Grand Totals

7/22/2016

5:07:32PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	14	91,459,162	0	91,459,162
CHODO	3	32,834,266	0	32,834,266
CHODO (Partial)	2	6,082,158	0	6,082,158
DP	134	2,605,537	0	2,605,537
DPS	2	20,000	0	20,000
DV1	50	0	373,000	373,000
DV1S	5	0	25,000	25,000
DV2	42	0	388,998	388,998
DV2S	2	0	15,000	15,000
DV3	21	0	230,000	230,000
DV3S	1	0	10,000	10,000
DV4	95	0	594,488	594,488
DV4S	27	0	236,521	236,521
DVHS	58	0	11,759,179	11,759,179
DVHSS	6	0	1,079,421	1,079,421
EX	18	0	99,835	99,835
EX-XG	11	0	1,246,761	1,246,761
EX-XI	4	0	114,506	114,506
EX-XJ	11	0	19,339,201	19,339,201
EX-XL	3	0	123,245	123,245
EX-XR	1	0	5,184	5,184
EX-XU	43	0	47,767,472	47,767,472
EX-XV	671	0	343,465,695	343,465,695
EX-XV (Prorated)	7	0	2,001,897	2,001,897
EX366	1,562	0	133,171	133,171
FR	49	469,735,797	0	469,735,797
MASSS	1	0	199,858	199,858
OV65	3,123	180,483,590	0	180,483,590
OV65S	277	15,839,797	0	15,839,797
PC	14	509,008	0	509,008
PPV	8	146,231	0	146,231
Totals		799,715,546	429,208,432	1,228,923,978

2016 CERTIFIED TOTALS

Property Count: 31,066

C12 - LEWISVILLE CITY OF
Grand Totals

7/22/2016

5:07:32PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	19,174		\$74,986,804	\$3,744,975,992
B	MULTIFAMILY RESIDENCE	451		\$85,182,889	\$1,561,059,881
C1	VACANT LOTS AND LAND TRACTS	1,337		\$0	\$166,593,301
D1	QUALIFIED AG LAND	80	1,253.4162	\$0	\$88,604,432
D2	NON-QUALIFIED LAND	6		\$0	\$56,220
E	FARM OR RANCH IMPROVEMENT	98	856.0124	\$0	\$45,448,270
F1	COMMERCIAL REAL PROPERTY	1,405		\$98,920,993	\$2,645,143,708
F2	INDUSTRIAL REAL PROPERTY	25		\$0	\$12,682,972
G1	OIL AND GAS	534		\$0	\$8,525,644
J1	WATER SYSTEMS	1		\$0	\$525,550
J2	GAS DISTRIBUTION SYSTEM	8		\$0	\$16,406,320
J3	ELECTRIC COMPANY (INCLUDING CO-OP	18		\$0	\$61,395,078
J4	TELEPHONE COMPANY (INCLUDING CO-	92		\$0	\$18,802,720
J5	RAILROAD	4		\$0	\$1,737,970
J6	PIPELAND COMPANY	5		\$0	\$888,060
J7	CABLE TELEVISION COMPANY	9		\$0	\$9,287,440
L1	COMMERCIAL PERSONAL PROPERTY	3,275		\$10,869,062	\$1,151,544,461
L2	INDUSTRIAL PERSONAL PROPERTY	57		\$0	\$393,086,388
M1	TANGIBLE OTHER PERSONAL, MOBILE H	1,652		\$683,824	\$20,046,028
O	RESIDENTIAL INVENTORY	507		\$917,908	\$25,879,431
S	SPECIAL INVENTORY TAX	136		\$0	\$69,004,326
X	TOTALLY EXEMPT PROPERTY	2,340		\$19,586	\$453,359,622
	Totals		2,109.4286	\$271,581,066	\$10,495,053,814



Dallas Central Appraisal District Certified Estimated Values Report

JURISDICTION: LEWISVILLE
 REPORT TYPE: JURISDICTION TOTALS
 DATABASE: CERTIFICATION (2016)
 TAX YEAR: 2016
 REPORT DATE: July 20, 2016
 RUN DATE: July 20, 2016 8:09 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	326	14,216,520	64,167,620	3,513,950	81,898,090

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	81,898,090	141,221	1,290,750	132,291	80,333,828

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	1	490	0	490	0	0
MINERAL RIGHTS	0	0	0	0	0	0
PARTIAL EXEMPTIONS						
HOMESTEAD	136	25,585,800	141,221	0	1,101,470	24,343,109
CAPPED VALUE LOSS	23	5,270,520	141,221	0	300,000	4,829,299
OVER-65	26	3,903,020	39,415	1,062,630	0	2,800,975
DISABLED PERSONS	2	31,340	0	31,340	0	0
DISABLED VETERANS	1	237,380	0	7,500	0	229,880
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				1,101,470		
TOTAL REAL PARTIAL EXEMPT				1,101,470		
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	1,468,360	56,660	1,525,020

Dallas Central Appraisal District

Certified Estimated Value Report

Property Class Breakdown

JURISDICTION LEWISVILLE
 REPORT TYPE: PROPERTY CLASS BREAKDOWN
 DATABASE: CERTIFICATION (2016)
 TAX YEAR: 2016
 REPORT DATE: July 20, 2016
 RUN DATE: July 20, 2016 8:09 pm

DCAD SPTD	PTD CODE	DESCRIPTION	PARCELS	MARKET VALUE	TAXABLE VALUE
A11	A	SINGLE FAMILY RESIDENCES	4	578,160	576,971
A12	A	SFR - TOWNHOUSES	77	14,431,000	14,037,752
A13	A	SFR - CONDOMINIUMS	101	26,536,560	25,852,276
A20	A	MOBILE HOME ON OWNERS LAND	4	131,180	94,810
	A - TOTAL	REAL: RESIDENTIAL SINGLE FAMILY	186	41,676,900	40,561,809
B11	B	MFR - APARTMENTS	1	25,059,860	25,059,860
	B - TOTAL	REAL: RESIDENTIAL MULTI-FAMILY	1	25,059,860	25,059,860
C11	C1	SFR - VACANT LOTS/TRACTS	11	78,120	78,100
C12	C1	COMMERCIAL - VACANT PLOTTED LOTS/TRACTS	6	724,820	536,050
	C1 - TOTAL	REAL: VACANT LOTS/TRACTS	17	802,940	614,150
D10	D1	QUALIFIED OPEN SPACE LAND	1	133,270	979
	D1 - TOTAL	REAL: QUALIFIED LAND	1	133,270	979
F10	F1	COMMERCIAL IMPROVEMENTS	3	9,428,010	9,428,010
	F1 - TOTAL	REAL: COMMERCIAL	3	9,428,010	9,428,010
J40	J	TELEPHONE COMPANIES	2	205,790	205,790
J70	J	CABLE COMPANIES	1	323,840	323,840
	J - TOTAL	REAL AND TANGIBLE PERSONAL UTILITIES	3	529,630	529,630
L10	L1	COMMERCIAL BPP	13	2,984,320	2,983,830
	L1 - TOTAL	PERSONAL: COMMERCIAL	13	2,984,320	2,983,830
M31	M1	MOBILE HOMES ON LEASED SPACES	102	1,283,160	1,155,560
	M1 - TOTAL	MOBILE HOMES	102	1,283,160	1,155,560
	GRAND TOTALS		326	81,898,090	80,333,828

TIF 1

DENTON County

2016 CERTIFIED TOTALS

As of Certification

Property Count: 612

C12 - LEWISVILLE CITY OF

Grand Totals

7/22/2016

1:44:53PM

Land		Value			
Homesite:		8,764,815			
Non Homesite:		58,833,181			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	67,597,996
Improvement		Value			
Homesite:		25,483,966			
Non Homesite:		128,155,573	Total Improvements	(+)	153,639,539
Non Real		Count	Value		
Personal Property:	3		123,497		
Mineral Property:	0		0		
Autos:	0		0		
			Total Non Real	(+)	123,497
			Market Value	=	221,361,032
Ag	Non Exempt	Exempt			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	221,361,032
Productivity Loss:	0	0			
			Homestead Cap	(-)	89,655
			Assessed Value	=	221,271,377
			Total Exemptions Amount (Breakdown on Next Page)	(-)	28,511,172
			Net Taxable	=	192,760,205

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	3,394,986	1,766,816	5,918.49	6,003.41	26		
Total	3,394,986	1,766,816	5,918.49	6,003.41	26	Freeze Taxable	(-) 1,766,816
Tax Rate	0.436086						
						Freeze Adjusted Taxable	= 190,993,389

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 838,813.92 = 190,993,389 * (0.436086 / 100) + 5,918.49

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

2016 CERTIFIED TOTALS

Property Count: 612

C12 - LEWISVILLE CITY OF
Grand Totals

7/22/2016

1:45:43PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
DVHS	1	0	128,170	128,170
EX-XU	1	0	510,524	510,524
EX-XV	43	0	25,472,589	25,472,589
EX-XV (Prorated)	2	0	707,889	707,889
OV65	26	1,500,000	0	1,500,000
OV65S	3	180,000	0	180,000
Totals		1,680,000	26,831,172	28,511,172

2016 CERTIFIED TOTALS

Property Count: 612

C12 - LEWISVILLE CITY OF
Grand Totals

7/22/2016

1:45:43PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	231		\$1,870,753	\$33,645,965
B	MULTIFAMILY RESIDENCE	12		\$0	\$3,521,753
C1	VACANT LOTS AND LAND TRACTS	54		\$0	\$8,187,669
E	FARM OR RANCH IMPROVEMENT	1		\$0	\$2,339
F1	COMMERCIAL REAL PROPERTY	208		\$5,384,626	\$145,288,509
F2	INDUSTRIAL REAL PROPERTY	1		\$0	\$2,671,643
L1	COMMERCIAL PERSONAL PROPERTY	3		\$0	\$123,497
M1	TANGIBLE OTHER PERSONAL, MOBILE H	13		\$0	\$26,078
O	RESIDENTIAL INVENTORY	49		\$388,138	\$1,202,577
X	TOTALLY EXEMPT PROPERTY	46		\$0	\$26,691,002
	Totals		0.0000	\$7,643,517	\$221,361,032

2016 CERTIFIED TOTALS

Property Count: 58

**C12 - LEWISVILLE CITY OF
Grand Totals**

7/22/2016 1:50:30PM

Land		Value		
Homesite:		0		
Non Homesite:		27,146,948		
Ag Market:		9,630,935		
Timber Market:		0	Total Land	(+) 36,777,883
Improvement		Value		
Homesite:		0		
Non Homesite:		91,550,659	Total Improvements	(+) 91,550,659
Non Real		Count	Value	
Personal Property:	0	0		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 0
			Market Value	= 128,328,542
Ag		Non Exempt	Exempt	
Total Productivity Market:	9,630,935	0		
Ag Use:	5,401	0	Productivity Loss	(-) 9,625,534
Timber Use:	0	0	Appraised Value	= 118,703,008
Productivity Loss:	9,625,534	0		
			Homestead Cap	(-) 0
			Assessed Value	= 118,703,008
			Total Exemptions Amount (Breakdown on Next Page)	(-) 6,970,853
			Net Taxable	= 111,732,155

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 487,248.29 = 111,732,155 * (0.436086 / 100)

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

2016 CERTIFIED TOTALS

Property Count: 58

C12 - LEWISVILLE CITY OF
Grand Totals

7/22/2016

1:50:44PM

Exemption Breakdown

Exemption	Count	Local	State	Total
EX-XU	2	0	17,060	17,060
EX-XV	17	0	6,953,793	6,953,793
PC	1	0	0	0
Totals		0	6,970,853	6,970,853

2016 CERTIFIED TOTALS

Property Count: 58

C12 - LEWISVILLE CITY OF
Grand Totals

7/22/2016

1:50:44PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
B	MULTIFAMILY RESIDENCE	8		\$18,991,893	\$99,539,273
C1	VACANT LOTS AND LAND TRACTS	23		\$0	\$9,204,468
D1	QUALIFIED AG LAND	6	35.6380	\$0	\$9,630,935
E	FARM OR RANCH IMPROVEMENT	2	6.4539	\$0	\$1,265,094
F1	COMMERCIAL REAL PROPERTY	3		\$0	\$1,432,447
J3	ELECTRIC COMPANY (INCLUDING CO-OP	1		\$0	\$285,472
X	TOTALLY EXEMPT PROPERTY	19		\$0	\$6,970,853
	Totals		42.0919	\$18,991,893	\$128,328,542

MEMORANDUM

TO: Donna Barron, City Manager
FROM: Brenda Martin, Director of Finance
DATE: August 1, 2016
SUBJECT: **ANTICIPATED COLLECTION RATE FOR 2016**

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, 2016 through June 30, 2017. 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 99.58%. Due to this consistent collection pattern, the City certified the last six years a 100 percent collection rate and will certify this same collection rate for 2016.

RECOMMENDATION

It is the City staff's recommendation that City Council certify the 2016 anticipated collection rate as 100 percent for the period of July 1, 2016 through June 30, 2017 as required by the State Property Tax Code Section 26.04.

MEMORANDUM

TO: Donna Barron, City Manager
FROM: Brenda Martin, Director of Finance
DATE: August 1, 2016
SUBJECT: REPORTING OF 2016 EFFECTIVE AND ROLLBACK TAX RATES

BACKGROUND

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:

◆ 2016 Effective Tax Rate	\$0.419014
◆ 2016 Effective Maintenance and Operations Rate	\$0.306286
◆ 2016 Preliminary Debt Tax Rate	\$0.117320
◆ 2016 Preliminary Rollback Tax Rate	\$0.448108

RECOMMENDATION

The City staff's recommendation is that City Council accept the preliminary report identifying the calculation of the 2016 effective and rollback tax rates; and authorize the publication of notice as required by the Local Government Code 140.010.

2016 Effective Tax Rate Worksheet

CITY OF LEWISVILLE

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

1.	2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 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). ¹	\$8,419,495,005
2.	2015 tax ceilings. Counties, Cities and Junior College Districts. 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 2015 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$322,185,036
3.	Preliminary 2015 adjusted taxable value. Subtract line 2 from line 1.	\$8,097,309,969
4.	2015 total adopted tax rate.	\$0.436086/\$100
5.	2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB values: \$1,027,762,237 B. 2015 values resulting from final court decisions: - \$922,456,300 C. 2015 value loss. Subtract B from A. ³	\$105,305,937
6.	2015 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$8,202,615,906
7.	2015 taxable value of property in territory the unit deannexed after January 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8.	2015 taxable value lost because property first qualified for an exemption in 2015. 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 2015 market value: \$9,371,475 B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value: + \$16,185,968 C. Value loss. Add A and B. ⁵	\$25,557,443

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(15)

5 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

9.	2015 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 2016. Use only those properties that first qualified in 2016; do not use properties that qualified in 2015. A. 2015 market value: \$0 B. 2016 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶ \$0	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$25,557,443
11.	2015 adjusted taxable value. Subtract line 10 from line 6.	\$8,177,058,463
12.	Adjusted 2015 taxes. Multiply line 4 by line 11 and divide by \$100.	\$35,659,007
13.	Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$23,776
14.	Taxes in tax increment financing (TIF) for tax year 2015. 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 2016 captured appraised value in Line 16D, enter "0". ⁸	\$727,617
15.	Adjusted 2015 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$34,955,166
16.	Total 2016 taxable value on the 2016 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. ¹⁰ A. Certified values only: \$8,969,179,437 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	\$8,969,179,437

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(13)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(15)

2016 Effective Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

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: - \$0</p> <p>D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 21 below.¹¹ - \$197,685,327</p> <p>E. Total 2016 value. Add A and B, then subtract C and D. \$8,771,494,110</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2016 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.¹³ \$183,967,963</p> <p>B. 2016 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.¹⁴ + \$0</p>	

11 Tex. Tax Code § 26.03(c)

12 Tex. Tax Code § 26.01(c)

13 Tex. Tax Code § 26.04 and 26.041

14 Tex. Tax Code § 26.04 and 26.041

2016 Effective Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$183,967,963
18.	2016 tax ceilings. Counties, cities and junior colleges enter 2016 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 units adopted the tax ceiling provision in 2015 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$385,641,080
19.	2016 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$8,569,820,993
20.	Total 2016 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$0
21.	Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. 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 January 1, 2015 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$227,579,046
22.	Total adjustments to the 2016 taxable value. Add lines 20 and 21.	\$227,579,046
23.	2016 adjusted taxable value. Subtract line 22 from line 19.	\$8,342,241,947
24.	2016 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.419014/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	\$/\$100

15 Tex. Tax Code § 26.012(6)

16 Tex. Tax Code § 26.012(17)

17 Tex. Tax Code § 26.012(17)

18 Tex. Tax Code § 26.04(c)

19 Tex. Tax Code § 26.04(d)

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 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.

2016 Rollback Tax Rate Worksheet

CITY OF LEWISVILLE

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

26.	2015 maintenance and operations (M&O) tax rate.	\$0.318766/\$100
27.	2015 adjusted taxable value. Enter the amount from line 11.	\$8,177,058,463
28.	<p>2015 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$26,065,682</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 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 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>	

2016 Rollback Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2015: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2015. 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 2015. This line applies only to tax years preceding tax year 2015. + \$17,383</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. + \$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 2016 captured appraised value in Line 16D, enter "0." - \$531,867</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. \$25,551,198</p>	
29.	2016 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$8,342,241,947
30.	2016 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.306286/\$100
31.	2016 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.330788/\$100

2016 Rollback Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

32.	<p>Total 2016 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.</p>	
	\$15,228,693	
	B: Subtract unencumbered fund amount used to reduce total debt.	-\$911,809
	C: Subtract amount paid from other resources.	-\$4,262,770
	D: Adjusted debt. Subtract B and C from A.	\$10,054,114
33.	Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
34.	Adjusted 2016 debt. Subtract line 33 from line 32.	\$10,054,114
35.	Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.000000%
36.	2016 debt adjusted for collections. Divide line 34 by line 35.	\$10,054,114
37.	2016 total taxable value. Enter the amount on line 19.	\$8,569,820,993
38.	2016 debt tax rate. Divide line 36 by line 37 and multiply by \$100.	\$0.117320/\$100
39.	2016 rollback tax rate. Add lines 31 and 38.	\$0.448108/\$100
40.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	\$/\$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*.