



City of Lewisville, TX

City Council

Agenda

151 W Church Street
Lewisville, Texas 75057

Saturday, August 10, 2019

9:00 AM

Lewisville Municipal Annex
Community Meeting Room
1197 West Main Street at Civic Circle
Lewisville, Texas

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

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 2019-2020](#)
 - a. [Budget Challenges/Overall Budget](#)
 - b. [Presentation of 4B Budget](#)
 - c. [Presentation of General Fund Budget](#)
 - [Direction on tax rate, unfunded items, fleet building](#)
 - d. [Presentation of Utility Fund Budget](#)
 - [Direction on water and sewer rates](#)
 - e. [Presentation of Hotel Motel Fund](#)
 - [Direction on public arts funding](#)
 - [Direction on additional funding for Old Town Sprinkler System](#)
 - f. [Direction on Approving the Preliminary Budget as Presented and Amended During the Workshop](#)
 - g. [Set date and time for Public Hearings on the budget and tax rate, and the date the rates and budget will be adopted.](#)

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 2019 Certified Tax Rolls in Accordance with Section 26.04\(b\) of the State Property Tax Code.](#)

ADMINISTRATIVE COMMENTS:

The 2019 Certified Tax Rolls from Denton and Dallas Appraisal Districts are comprised of the recorded combined total market value for all property of \$14,069,380,405; an assessed value of \$13,898,946,473; and a total taxable value of \$11,484,185,393. TIF Zone Number 1 taxable value is \$232,639,067. TIF Zone Number 2 taxable value is \$197,875,815. New construction included in the total roll is \$222,708,953.

RECOMMENDATION:

That the City Council accept the 2019 Certified Tax Rolls in accordance with Section 26-04(b) of the State Property Tax Code.

3. [Acceptance of the Report Identifying the Calculation of the 2019 Effective and Rollback Tax Rates; and Authorization to Publish Notice as Required by the 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: 2019 Effective Tax Rate - \$0.413439, 2019 Effective Maintenance and Operation Rate - \$0.297481. The 2019 Debt Rate and 2019 Rollback Rates to be published will be determined after City Council deliberation. The preliminary calculations are: 2019 Debt Rate - \$0.122320, and 2019 Rollback Rate - \$0.443599

RECOMMENDATION:

That the City Council accept the preliminary report identifying the calculation of the 2019 effective and rollback tax rates and authorize the notice publication as required by the Local Government Code Section 140.010.

4. Closed Session

In Accordance with Texas Government Code, Subchapter D,

- a. Section 551.087 (Economic Development): Deliberation Regarding Economic Development Negotiations.*

5. Reconvene into Called-Special Budget Workshop Session and Consider Action, if Any, on Items Discussed in Closed Session.

6. 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).

I do hereby certify that the above notice of meeting of the City of Lewisville City Council was posted at City Hall, City of Lewisville, Texas in compliance with Chapter 551, Texas Government Code on _____, 2019 by _____ AM.

City Secretary

MEMORANDUM

TO: Donna Barron, City Manager

FROM: David Erb, Director of Finance

DATE: August 5, 2019

SUBJECT: ACCEPTANCE OF CERTIFIED TAX ROLLS

BACKGROUND

Per Section 26.04(b) of the State Property Tax Code, the 2019 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 2019 Roll is comprised of the recorded total market value for all property of \$14,069,380,405; an assessed value of \$13,898,946,473, 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 \$11,484,185,393, 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 \$644,619,348. The total taxable value includes protest values of \$236,799,312.

Included in the above figures are market values of \$267,969,499, assessed values of \$267,300,770, and taxable values of \$232,639,067, which includes protest taxable values of \$193,381 for properties located in Lewisville TIF Zone Number 1. Additionally, included in the City's values are market values of \$210,410,229, assessed values of \$204,366,948, and taxable values of \$197,875,815, which includes protest taxable values of \$768,673 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 2019 TIF taxable value and properties under protest represents the tax increment value for the TIF in 2019. 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 2019 TIF taxable value and properties under protest represents the tax increment value for the TIF in 2019. After accounting for the City's participation rate in each TIF, a total of \$314,421,003 increment value is subtracted from the \$11,484,185,393 taxable value resulting in a net taxable value of \$11,169,764,390.

New improvements included in the total roll are \$222,708,953.

Subject: Acceptance of Certified Tax Roll
August 5, 2019
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 \$1,754,161.

RECOMMENDATION

The City staff's recommendation is that the City Council accept the 2019 certified tax rolls in accordance with Section 26.04(b) of the State Property Tax Code.

2019 CERTIFIED TOTALS

Property Count: 34,554

C12 - LEWISVILLE CITY OF
Grand Totals

7/18/2019

4:50:56PM

Land		Value			
Homesite:		1,065,244,173			
Non Homesite:		1,929,410,259			
Ag Market:		80,285,897			
Timber Market:		0	Total Land	(+)	3,074,940,329
Improvement		Value			
Homesite:		3,993,309,952			
Non Homesite:		4,497,390,002	Total Improvements	(+)	8,490,699,954
Non Real		Count	Value		
Personal Property:	3,798		2,400,761,216		
Mineral Property:	4,324		6,212,346		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					2,406,973,562
					13,972,613,845
Ag		Non Exempt	Exempt		
Total Productivity Market:	80,285,897		0		
Ag Use:	62,956		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	80,222,941		0		13,892,390,904
				Homestead Cap	(-)
					89,914,330
				Assessed Value	=
					13,802,476,574
				Total Exemptions Amount	(-)
				(Breakdown on Next Page)	1,760,861,451
				Net Taxable	=
					12,041,615,123

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	26,313,928	23,522,774	72,740.66	72,820.33	127		
DPS	759,432	759,432	2,072.54	2,072.54	3		
OV65	840,106,182	616,321,869	1,662,977.94	1,677,926.50	3,640		
Total	867,179,542	640,604,075	1,737,791.14	1,752,819.37	3,770	Freeze Taxable	(-)
Tax Rate	0.436086						640,604,075
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	358,652	338,652	325,681	12,971	1		
OV65	757,152	549,863	301,085	248,778	4		
Total	1,115,804	888,515	626,766	261,749	5	Transfer Adjustment	(-)
							261,749
						Freeze Adjusted Taxable	=
							11,400,749,299

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
51,454,862.73 = 11,400,749,299 * (0.436086 / 100) + 1,737,791.14

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

2019 CERTIFIED TOTALS

Property Count: 34,554

C12 - LEWISVILLE CITY OF
Grand Totals

7/18/2019

4:52:44PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	8	110,450,529	0	110,450,529
CHODO	3	55,952,358	0	55,952,358
CHODO (Partial)	3	7,848,942	0	7,848,942
DP	133	2,602,970	0	2,602,970
DPS	3	0	0	0
DV1	44	0	351,000	351,000
DV1S	3	0	15,000	15,000
DV2	48	0	446,141	446,141
DV2S	3	0	22,500	22,500
DV3	29	0	310,000	310,000
DV3S	2	0	20,000	20,000
DV4	132	0	843,352	843,352
DV4S	31	0	228,000	228,000
DVHS	75	0	18,706,553	18,706,553
DVHSS	13	0	3,167,137	3,167,137
EX	19	0	400,312	400,312
EX-XG	7	0	742,229	742,229
EX-XI	4	0	141,604	141,604
EX-XJ	11	0	26,463,784	26,463,784
EX-XL	3	0	170,074	170,074
EX-XR	1	0	7,154	7,154
EX-XU	46	0	54,675,552	54,675,552
EX-XV	719	0	428,053,390	428,053,390
EX-XV (Prorated)	5	0	351,244	351,244
EX366	1,147	0	73,911	73,911
FR	58	817,684,251	0	817,684,251
MASSS	1	0	249,725	249,725
OV65	3,664	211,932,584	0	211,932,584
OV65S	285	16,290,569	0	16,290,569
PC	23	2,466,658	0	2,466,658
PPV	12	193,928	0	193,928
Totals		1,225,422,789	535,438,662	1,760,861,451

2019 CERTIFIED TOTALS

Property Count: 34,554

C12 - LEWISVILLE CITY OF
Grand Totals

7/18/2019 4:52:44PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	20,181		\$85,151,464	\$4,981,252,000	\$4,642,882,265
B	MULTIFAMILY RESIDENCE	461		\$103,953,860	\$2,272,599,769	\$2,266,998,215
C1	VACANT LOTS AND LAND TRACTS	1,167		\$0	\$163,364,371	\$163,364,371
D1	QUALIFIED AG LAND	56	1,009.6416	\$0	\$80,281,538	\$58,532
D2	NON-QUALIFIED LAND	5		\$0	\$30,675	\$30,675
E	FARM OR RANCH IMPROVEMENT	67	567.1422	\$0	\$24,203,771	\$24,062,521
F1	COMMERCIAL REAL PROPERTY	1,509		\$97,776,149	\$3,386,349,717	\$3,330,943,296
F2	INDUSTRIAL REAL PROPERTY	23		\$0	\$13,488,648	\$13,211,917
G1	OIL AND GAS	3,306		\$0	\$6,127,418	\$6,127,418
J1	WATER SYSTEMS	1		\$0	\$600,490	\$600,490
J2	GAS DISTRIBUTION SYSTEM	4		\$0	\$21,775,760	\$21,775,760
J3	ELECTRIC COMPANY (INCLUDING C	18		\$0	\$75,016,373	\$75,016,373
J4	TELEPHONE COMPANY (INCLUDI	100		\$0	\$43,100,476	\$42,375,284
J5	RAILROAD	5		\$0	\$2,261,310	\$2,261,310
J6	PIPELAND COMPANY	5		\$0	\$1,088,470	\$1,088,470
J7	CABLE TELEVISION COMPANY	10		\$0	\$13,526,850	\$13,526,850
L1	COMMERCIAL PERSONAL PROPE	3,279		\$229,000	\$1,409,526,141	\$1,122,931,813
L2	INDUSTRIAL PERSONAL PROPERT	69		\$0	\$760,265,459	\$172,366,817
M1	TANGIBLE OTHER PERSONAL, MOB	1,654		\$333,782	\$18,416,829	\$17,729,448
O	RESIDENTIAL INVENTORY	793		\$5,278,840	\$45,717,335	\$45,717,335
S	SPECIAL INVENTORY TAX	127		\$0	\$78,545,963	\$78,545,963
X	TOTALLY EXEMPT PROPERTY	1,975		\$26,206,538	\$575,074,482	\$0
Totals			1,576.7838	\$318,929,633	\$13,972,613,845	\$12,041,615,123

TIF 1

DENTON County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 689

C12 - LEWISVILLE CITY OF
Grand Totals

7/24/2019

8:47:05AM

Land		Value			
Homesite:		11,944,274			
Non Homesite:		62,540,625			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	74,484,899
Improvement		Value			
Homesite:		49,103,164			
Non Homesite:		144,226,442	Total Improvements	(+)	193,329,606
Non Real		Count	Value		
Personal Property:	2		154,994		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 154,994
			Market Value	=	267,969,499
Ag		Non Exempt	Exempt		
Total Productivity Market:	0		0		
Ag Use:	0		0	Productivity Loss	(-) 0
Timber Use:	0		0	Appraised Value	= 267,969,499
Productivity Loss:	0		0	Homestead Cap	(-) 668,729
				Assessed Value	= 267,300,770
				Total Exemptions Amount	(-) 31,428,722
				(Breakdown on Next Page)	
				Net Taxable	= 235,872,048

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	4,912,981	3,232,981	8,221.87	8,305.01	28			
Total	4,912,981	3,232,981	8,221.87	8,305.01	28	Freeze Taxable	(-)	3,232,981
Tax Rate	0.436086							
						Freeze Adjusted Taxable	=	232,639,067

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 1,022,728.27 = 232,639,067 * (0.436086 / 100) + 8,221.87

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

TIF 1

DENTON County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 689

C12 - LEWISVILLE CITY OF
Grand Totals

7/24/2019

8:48:36AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1S	1	0	5,000	5,000
EX-XU	3	0	4,527,669	4,527,669
EX-XV	58	0	24,802,646	24,802,646
EX-XV (Prorated)	2	0	233,407	233,407
OV65	28	1,680,000	0	1,680,000
OV65S	3	180,000	0	180,000
Totals		1,860,000	29,568,722	31,428,722

TIF 2

DENTON County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 58

C12 - LEWISVILLE CITY OF
Grand Totals

7/24/2019

8:49:29AM

Land			Value		
Homesite:		0			
Non Homesite:		38,947,119			
Ag Market:		6,046,127			
Timber Market:		0	Total Land	(+)	44,993,246
Improvement			Value		
Homesite:		0			
Non Homesite:		165,416,983	Total Improvements	(+)	165,416,983
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	210,410,229
Ag	Non Exempt	Exempt			
Total Productivity Market:	6,046,127	0			
Ag Use:	2,846	0	Productivity Loss	(-)	6,043,281
Timber Use:	0	0	Appraised Value	=	204,366,948
Productivity Loss:	6,043,281	0			
			Homestead Cap	(-)	0
			Assessed Value	=	204,366,948
			Total Exemptions Amount (Breakdown on Next Page)	(-)	6,491,133
			Net Taxable	=	197,875,815

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 862,908.73 = 197,875,815 * (0.436086 / 100)

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

TIF 2

DENTON County	2019 CERTIFIED TOTALS	As of Certification
Property Count: 58	C12 - LEWISVILLE CITY OF Grand Totals	7/24/2019 8:49:46AM

Exemption Breakdown

Exemption	Count	Local	State	Total
EX-XU	2	0	17,060	17,060
EX-XV	17	0	6,474,073	6,474,073
PC	1	0	0	0
Totals		0	6,491,133	6,491,133



**Dallas Central Appraisal District
Certified Estimated Values Report**

JURISDICTION: LEWISVILLE
REPORT TYPE: JURISDICTION TOTALS
DATABASE: CERTIFICATION (2019)
TAX YEAR: 2019
REPORT DATE: July 19, 2019
RUN DATE: July 19, 2019 7:15 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	314	16,029,050	74,357,170	3,899,640	94,285,860

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	94,285,860	164,370	1,665,050	132,291	92,324,149

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	126	26,443,460	164,370	0	1,475,770	24,803,320
CAPPED VALUE LOSS	18	5,102,640	164,370	0	180,000	4,758,270
OVER-65	26	4,603,650	9,256	1,091,470	0	3,502,924
DISABLED PERSONS	2	280,810	0	30,210	0	250,600
DISABLED VETERANS	0	0	0	0	0	0
100% DISABLED VETERANS	1	354,090	0	354,090	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				1,475,770		
TOTAL REAL PARTIAL EXEMPT				1,475,770		
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

Certified Estimated Value Report

Property Class Breakdown

JURISDICTION LEWISVILLE
 REPORT TYPE: PROPERTY CLASS BREAKDOWN
 DATABASE: CERTIFICATION (2019)
 TAX YEAR: 2019
 REPORT DATE: July 19, 2019
 RUN DATE: July 19, 2019 7:15 pm

DCAD SPTD	PTD CODE	DESCRIPTION	PARCELS	MARKET VALUE	TAXABLE VALUE
A11	A	SINGLE FAMILY RESIDENCES	4	741,850	724,894
A12	A	SFR - TOWNHOUSES	74	17,273,540	16,772,301
A13	A	SFR - CONDOMINIUMS	89	28,129,460	27,179,195
A20	A	MOBILE HOME ON OWNERS LAND	4	113,320	38,100
	A - TOTAL	REAL: RESIDENTIAL SINGLE FAMILY	171	46,258,170	44,714,490
B11	B	MFR - APARTMENTS	1	31,800,000	31,800,000
	B - TOTAL	REAL: RESIDENTIAL MULTI-FAMILY	1	31,800,000	31,800,000
C11	C1	SFR - VACANT LOTS/TRACTS	11	78,120	78,100
C12	C1	COMMERCIAL - VACANT PLOTTED LOTS/TRACTS	6	883,490	694,720
	C1 - TOTAL	REAL: VACANT LOTS/TRACTS	17	961,610	772,820
D10	D1	QUALIFIED OPEN SPACE LAND	1	133,270	979
	D1 - TOTAL	REAL: QUALIFIED LAND	1	133,270	979
F10	F1	COMMERCIAL IMPROVEMENTS	3	10,140,800	10,140,800
	F1 - TOTAL	REAL: COMMERCIAL	3	10,140,800	10,140,800
J30	J	ELECTRIC COMPANIES	1	3,840	3,840
J40	J	TELEPHONE COMPANIES	2	133,160	133,160
J70	J	CABLE COMPANIES	1	87,870	87,870
	J - TOTAL	REAL AND TANGIBLE PERSONAL UTILITIES	4	224,870	224,870
L10	L1	COMMERCIAL BPP	16	3,674,770	3,674,280
	L1 - TOTAL	PERSONAL: COMMERCIAL	16	3,674,770	3,674,280
M31	M1	MOBILE HOMES ON LEASED SPACES	101	1,092,370	995,910
	M1 - TOTAL	MOBILE HOMES	101	1,092,370	995,910
	GRAND TOTALS		314	94,285,860	92,324,149



Dallas Central Appraisal District Disputed Estimated Values Report

JURISDICTION: LEWISVILLE
REPORT TYPE: JURISDICTION TOTALS
DATABASE: CERTIFICATION (2019)
TAX YEAR: 2019
REPORT DATE: July 19, 2019
RUN DATE: July 19, 2019 7:18 pm

	PARCELS	LAND VALUE	IMPROVEMENT VALUE	BPP MKT VALUE	TOTAL MKT VALUE
JURISDICTION TOTALS	15	920,630	3,824,730	0	4,745,360

	TOTAL MKT VALUE	CAPPED LOSS	EXEMPTIONS	AG LOSS	TAXABLE VALUE
JURISDICTION TOTALS	4,745,360	0	0	0	4,745,360

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	8	2,480,700	0	0	0	2,480,700
CAPPED VALUE LOSS	0	0	0	0	0	0
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
Disputed Estimated Value Report
Property Class Breakdown

JURISDICTION LEWISVILLE
REPORT TYPE: PROPERTY CLASS BREAKDOWN
DATABASE: CERTIFICATION (2019)
TAX YEAR: 2019
REPORT DATE: July 19, 2019
RUN DATE: July 19, 2019 7:18 pm

DCAD SPTD	PTD CODE	DESCRIPTION	PARCELS	MARKET VALUE	TAXABLE VALUE
A12	A	SFR - TOWNHOUSES	3	741,530	741,530
A13	A	SFR - CONDOMINIUMS	12	4,003,830	4,003,830
	A - TOTAL	REAL: RESIDENTIAL SINGLE FAMILY	15	4,745,360	4,745,360
	GRAND TOTALS		15	4,745,360	4,745,360

MEMORANDUM

TO: Donna Barron, City Manager
FROM: David Erb, Director of Finance
DATE: August 5, 2019
SUBJECT: REPORTING OF 2019 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:

♦ 2019 Effective Tax Rate	\$0.413439
♦ 2019 Effective Maintenance and Operations Rate	\$0.297481
♦ 2019 Preliminary Debt Tax Rate	\$0.122320
♦ 2019 Preliminary Rollback Tax Rate	\$0.443599

RECOMMENDATION

The City staff's recommendation is that City Council accept the preliminary report identifying the calculation of the 2019 effective and rollback tax rates; and authorize the publication of notice as required by the Local Government Code 140.010.

2019 Effective Tax Rate Worksheet

CITY OF LEWISVILLE

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

1.	2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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	\$11,048,400,755
2.	2018 tax ceilings. Counties, Cities and Junior College Districts. Enter 2018 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$558,256,372
3.	Preliminary 2018 adjusted taxable value. Subtract line 2 from line 1.	\$10,490,144,383
4.	2018 total adopted tax rate.	\$0.436086/\$100
5.	2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB values: \$1,614,169,924 B. 2018 values resulting from final court decisions: - \$1,444,556,776 C. 2018 value loss. Subtract B from A. ³	\$169,613,148
6.	2018 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$10,659,757,531
7.	2018 taxable value of property in territory the unit deannexed after January 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8.	2018 taxable value lost because property first qualified for an exemption in 2018. 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 2018 market value: \$4,738,778 B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value: + \$18,056,412 C. Value loss. Add A and B. ⁵	\$22,795,190

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)

2019 Effective Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

9.	2018 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 2019. Use only those properties that first qualified in 2019; do not use properties that qualified in 2018. A. 2018 market value: \$0 B. 2019 productivity or special appraised value: - \$0 C. Value loss. Subtract B from A. ⁶	\$0
10.	Total adjustments for lost value. Add lines 7, 8C and 9C.	\$22,795,190
11.	2018 adjusted taxable value. Subtract line 10 from line 6.	\$10,636,962,341
12.	Adjusted 2018 taxes. Multiply line 4 by line 11 and divide by \$100.	\$46,386,303
13.	Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$84,297
14.	Taxes in tax increment financing (TIF) for tax year 2018. 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 2019 captured appraised value in Line 16D, enter "0". ⁸	\$1,086,996
15.	Adjusted 2018 taxes with refunds and TIF adjustment. Add lines 12 and 13, subtract line 14. ⁹	\$45,383,604
16.	Total 2019 taxable value on the 2019 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: \$11,891,331,045 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0	

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)

2019 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 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 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 - \$283,727,286</p> <p>E. Total 2019 value. Add A and B, then subtract C and D. \$11,607,603,759</p>	
17.	<p>Total value of properties under protest or not included on certified appraisal roll.¹²</p> <p>A. 2019 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 \$236,799,312</p> <p>B. 2019 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

2019 Effective Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

17. (cont.)	C. Total value under protest or not certified. Add A and B.	\$236,799,312
18.	2019 tax ceilings. Counties, cities and junior colleges enter 2019 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 2018 or prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$644,619,348
19.	2019 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$11,199,783,723
20.	Total 2019 taxable value of properties in territory annexed after January 1, 2008. Include both real and personal property. Enter the 2019 value of property in territory annexed. ¹⁶	\$0
21.	Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2019. ¹⁷	\$222,708,953
22.	Total adjustments to the 2019 taxable value. Add lines 20 and 21.	\$222,708,953
23.	2019 adjusted taxable value. Subtract line 22 from line 19.	\$10,977,074,770
24.	2019 effective tax rate. Divide line 15 by line 23 and multiply by \$100. ¹⁸	\$0.413439/\$100
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 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 2018 or in May 2019 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.

2019 Rollback Tax Rate Worksheet

CITY OF LEWISVILLE

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

26.	2018 maintenance and operations (M&O) tax rate.	\$0.313766/\$100
27.	2018 adjusted taxable value. Enter the amount from line 11.	\$10,636,962,341
28.	<p>2018 M&O taxes.</p> <p>A. Multiply line 26 by line 27 and divide by \$100. \$33,375,171</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 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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>	

2019 Rollback Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

28. (cont.)	<p>E. Taxes refunded for years preceding tax year 2018: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. + \$61,662</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 2019 captured appraised value in Line 16D, enter "0." - \$782,099</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. \$32,654,734</p>	
29.	2019 adjusted taxable value. Enter line 23 from the Effective Tax Rate Worksheet.	\$10,977,074,770
30.	2019 effective maintenance and operations rate. Divide line 28H by line 29 and multiply by \$100.	\$0.297481/\$100
31.	2019 rollback maintenance and operation rate. Multiply line 30 by 1.08. (See lines 49 to 52 for additional rate for pollution control expenses.	\$0.321279/\$100

2019 Rollback Tax Rate Worksheet (continued)

CITY OF LEWISVILLE

32.	<p>Total 2019 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. \$16,844,099</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$0</p> <p>C: Subtract amount paid from other resources. -\$3,144,523</p> <p>D: Adjusted debt. Subtract B and C from A. \$13,699,576</p>	
33.	<p>Certified 2018 excess debt collections. Enter the amount certified by the collector.</p>	\$0
34.	<p>Adjusted 2019 debt. Subtract line 33 from line 32.</p>	\$13,699,576
35.	<p>Certified 2019 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>2019 debt adjusted for collections. Divide line 34 by line 35.</p>	\$13,699,576
37.	<p>2019 total taxable value. Enter the amount on line 19.</p>	\$11,199,783,723
38.	<p>2019 debt tax rate. Divide line 36 by line 37 and multiply by \$100.</p>	\$0.122320/\$100
39.	<p>2019 rollback tax rate. Add lines 31 and 38.</p>	\$0.443599/\$100
40.	<p>COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 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*.