

**ORDINANCE NO. 2013-09-03**

AN ORDINANCE APPROVING THE APPRAISAL TAX ROLL FOR THE CITY OF WESTON, TEXAS FOR THE FISCAL YEAR 2013-2014.

BE IT RESOLVED THAT WE, THE MAYOR AND COUNCIL OF THE CITY OF WESTON, COLLIN COUNTY, TEXAS, DO HEREBY ACCEPT AND APPROVE THE APPRAISAL ROLL COMPLETE WITH CALCULATION OF TAX IMPOSED ON EACH PROPERTY FOR THE YEAR 201. THE APPRAISAL WITH AMOUNTS OF TAX ENTERED BY ACCOUNT NOW CONSTITUTES THIS UNITS' TAX ROLL.

THIS ACTION IS IN ACCORDANCE WITH SECTION 26-09 A-C-E OF THE TEXAS PROPERTY CODE, PP. 267-268 (26-38, 26-39 ).

PASSED AND APPROVED this the tenth day of September 2013.

APPROVED BY:

Patti Harrington  
Patti Harrington, Mayor

ATTEST;

Susan Coffey  
Susan Coffey, City Secretary



# Collin Central Appraisal District

## PROPERTY TAX CODE, SECTION 26.01(a)

### CERTIFICATION OF 2013 APPRAISAL ROLL

FOR: WESTON CITY

I, Bo Daffin, Chief Appraiser for the Collin Central Appraisal District, solemnly swear that the attached is that portion of the approved Appraisal Records of the Collin Central Appraisal District which lists property taxable by WESTON CITY and constitutes the appraisal roll for WESTON CITY with the amounts listed on the attached totals pages, with the heading "2013 Certified Totals".

  
\_\_\_\_\_  
Signature of Chief Appraiser

July 23, 2013  
\_\_\_\_\_  
Date

Note: The Collin Central Appraisal District Appraisal Review Board approved the appraisal records on July 17, 2013.

## PROPERTY TAX CODE, SECTION 26.01(c)

### CERTIFICATION OF 2013 PROPERTIES UNDER PROTEST AND NOT INCLUDED IN CERTIFIED ROLL ABOVE

FOR: WESTON CITY

I, Bo Daffin, Chief Appraiser for the Collin Central Appraisal District, solemnly swear that the attached is that portion of the Appraisal Records of the Collin Central Appraisal District which lists property taxable by WESTON CITY but NOT included on the appraisal roll for WESTON CITY, since these properties are currently under Protest. The protested property values are listed on the attached totals pages, with the subheading "Under ARB Review Totals".

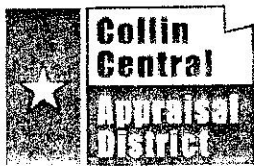
If there are no attached pages labeled with the subheading "Under ARB Review Totals" then all protests within WESTON CITY were completed by July 17, 2013 and included in the Certified Roll listed above.

  
\_\_\_\_\_  
Signature of Chief Appraiser

July 23, 2013  
\_\_\_\_\_  
Date

\*NOTE: Please be advised that the property values appearing on the 'Under ARB Review Totals' page in your certified totals packet reflect the current 2013 Market and Taxable Values for the properties Under ARB Review without any Section 26.01(c) adjustments. In order to arrive at the taxable value to use for the effective tax rate calculations for your entity, you will need to use the taxable value from the 'ARB Approved Totals' page, along with the 'Total Value Used' that appears in the Lower Value Used section on the Effective Rate Assumption page. The Total Value Used on the Effective Rate Assumption page is the assessed value Under ARB Review that has been calculated in accordance with Property Tax Code, Section 26.01(c). The 'Grand Totals' page is the combined 'ARB Approved Totals' plus the 'Under ARB Review Totals' – which have not been adjusted. (The formula for calculating the total taxable remaining under protest is as follows: Taxable Value from "ARB Approved Totals" plus Total Value Used from the "Effective Rate Assumptions" Lower Value Used section minus Total Exemptions amount from the "Under ARB Review Totals".)

Rev. 2012.07



# Collin Central Appraisal District

---

April 29, 2013

Patti Harrington, Mayor  
City of Weston  
P.O. Box 248  
Weston, TX 75097

Re: 2013 Certified Estimate of Taxable Value

Dear Mayor Harrington:

As provided in Section 26.01(e) of the Texas Property Tax Code I, Bo Daffin, Chief Appraiser for the Central Appraisal District of Collin County, hereby certify that the preliminary estimate of all taxable property in City of Weston for 2013 is as follows:

|  |           |                   |
|--|-----------|-------------------|
| <b>Certified Preliminary Net Taxable (Before Freeze)</b> | <b>\$</b> | <b>14,100,000</b> |
| Less Value of 65&Over or Disabled with Tax Freeze        | \$        | 2,585,251         |
| Freeze Adjusted Taxable (rounded)                        | \$        | 11,514,749        |
| <br>   |           |                   |
| Average Market Value of Homes                            | \$        | 112,000           |
| New Construction (Included in Taxable Value Above)       | \$        | 230,000           |

The appraisal records from which this estimate was derived from will be submitted to the Appraisal Review Board on May 23, 2013 for review and determination of protests and challenges as required by Section 25.22 of the Texas Property Tax Code.

WITNESS by hand this 29th day of April, 2013.

A handwritten signature in cursive script that reads "Bo Daffin".

Bo Daffin, Chief Appraiser

# 2013 CERTIFIED TOTALS

Property Count: 362

CWS - WESTON CITY  
ARB Approved Totals

7/22/2013

8:42:02AM

| Land           | Value      |                   |     |            |
|----------------|------------|-------------------|-----|------------|
| Homesite:      | 3,619,387  |                   |     |            |
| Non Homesite:  | 3,413,975  |                   |     |            |
| Ag Market:     | 31,733,295 |                   |     |            |
| Timber Market: | 0          | <b>Total Land</b> | (+) | 38,766,657 |

| Improvement   | Value     |                           |     |            |
|---------------|-----------|---------------------------|-----|------------|
| Homesite:     | 9,191,796 |                           |     |            |
| Non Homesite: | 1,085,578 | <b>Total Improvements</b> | (+) | 10,277,374 |

| Non Real           | Count | Value   |                       |     |            |
|--------------------|-------|---------|-----------------------|-----|------------|
| Personal Property: | 33    | 506,634 |                       |     |            |
| Mineral Property:  | 0     | 0       |                       |     |            |
| Autos:             | 0     | 0       | <b>Total Non Real</b> | (+) | 506,634    |
|                    |       |         | <b>Market Value</b>   | =   | 49,550,665 |

| Ag                         | Non Exempt | Exempt |                          |     |            |
|----------------------------|------------|--------|--------------------------|-----|------------|
| Total Productivity Market: | 31,733,295 | 0      |                          |     |            |
| Ag Use:                    | 315,534    | 0      | <b>Productivity Loss</b> | (-) | 31,417,761 |
| Timber Use:                | 0          | 0      | <b>Appraised Value</b>   | =   | 18,132,904 |
| Productivity Loss:         | 31,417,761 | 0      |                          |     |            |
|                            |            |        | <b>Homestead Cap</b>     | (-) | 77,043     |
|                            |            |        | <b>Assessed Value</b>    | =   | 18,055,861 |

| Exemption | Count | Local   | State     | Total     |                         |            |
|-----------|-------|---------|-----------|-----------|-------------------------|------------|
| DP        | 2     | 0       | 0         | 0         |                         |            |
| DV1       | 1     | 0       | 780       | 780       |                         |            |
| DV4       | 1     | 0       | 12,000    | 12,000    |                         |            |
| EX-XR     | 4     | 0       | 101,080   | 101,080   |                         |            |
| EX-XV     | 18    | 0       | 2,664,081 | 2,664,081 |                         |            |
| EX366     | 6     | 0       | 560       | 560       |                         |            |
| OV65      | 33    | 568,052 | 0         | 568,052   |                         |            |
| OV65S     | 1     | 20,000  | 0         | 20,000    | <b>Total Exemptions</b> | (-)        |
|           |       |         |           |           |                         |            |
|           |       |         |           |           | <b>Net Taxable</b>      | =          |
|           |       |         |           |           |                         | 14,689,308 |

| Freeze          | Assessed         | Taxable          | Actual Tax      | Ceiling         | Count     |                                |            |
|-----------------|------------------|------------------|-----------------|-----------------|-----------|--------------------------------|------------|
| DP              | 30,131           | 30,131           | 90.39           | 103.73          | 1         |                                |            |
| OV65            | 3,102,028        | 2,552,120        | 6,924.79        | 7,007.87        | 29        |                                |            |
| <b>Total</b>    | <b>3,132,159</b> | <b>2,582,251</b> | <b>7,015.18</b> | <b>7,111.60</b> | <b>30</b> | <b>Freeze Taxable</b>          | (-)        |
| <b>Tax Rate</b> | <b>0.300000</b>  |                  |                 |                 |           |                                |            |
|                 |                  |                  |                 |                 |           | <b>Freeze Adjusted Taxable</b> | =          |
|                 |                  |                  |                 |                 |           |                                | 12,107,057 |

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 43,336.35 = 12,107,057 \* (0.300000 / 100) + 7,015.18

# 2013 CERTIFIED TOTALS

Property Count: 362

CWS - WESTON CITY  
Grand Totals

7/22/2013

8:42:02AM

| Land           | Value      |                   |     |            |
|----------------|------------|-------------------|-----|------------|
| Homesite:      | 3,619,387  |                   |     |            |
| Non Homesite:  | 3,413,975  |                   |     |            |
| Ag Market:     | 31,733,295 |                   |     |            |
| Timber Market: | 0          | <b>Total Land</b> | (+) | 38,766,657 |

| Improvement   | Value     |                           |     |            |
|---------------|-----------|---------------------------|-----|------------|
| Homesite:     | 9,191,796 |                           |     |            |
| Non Homesite: | 1,085,578 | <b>Total Improvements</b> | (+) | 10,277,374 |

| Non Real           | Count | Value   |                       |     |            |
|--------------------|-------|---------|-----------------------|-----|------------|
| Personal Property: | 33    | 506,634 |                       |     |            |
| Mineral Property:  | 0     | 0       |                       |     |            |
| Autos:             | 0     | 0       | <b>Total Non Real</b> | (+) | 506,634    |
|                    |       |         | <b>Market Value</b>   | =   | 49,550,665 |

| Ag                         | Non Exempt | Exempt |                                     |     |            |
|----------------------------|------------|--------|-------------------------------------|-----|------------|
| Total Productivity Market: | 31,733,295 | 0      |                                     |     |            |
| Ag Use:                    | 315,534    | 0      | <b>Productivity Loss</b>            | (-) | 31,417,761 |
| Timber Use:                | 0          | 0      | <b>Appraised Value</b>              | =   | 18,132,904 |
| Productivity Loss:         | 31,417,761 | 0      | <b>Homestead Cap Assessed Value</b> | (-) | 77,043     |
|                            |            |        |                                     | =   | 18,055,861 |

| Exemption | Count | Local   | State     | Total     |                         |           |
|-----------|-------|---------|-----------|-----------|-------------------------|-----------|
| DP        | 2     | 0       | 0         | 0         |                         |           |
| DV1       | 1     | 0       | 780       | 780       |                         |           |
| DV4       | 1     | 0       | 12,000    | 12,000    |                         |           |
| EX-XR     | 4     | 0       | 101,080   | 101,080   |                         |           |
| EX-XV     | 18    | 0       | 2,664,081 | 2,664,081 |                         |           |
| EX366     | 6     | 0       | 560       | 560       |                         |           |
| OV65      | 33    | 568,052 | 0         | 568,052   |                         |           |
| OV65S     | 1     | 20,000  | 0         | 20,000    | <b>Total Exemptions</b> | (-)       |
|           |       |         |           |           |                         | 3,366,553 |

**Net Taxable** = 14,689,308

| Freeze          | Assessed  | Taxable   | Actual Tax | Ceiling  | Count |                       |           |
|-----------------|-----------|-----------|------------|----------|-------|-----------------------|-----------|
| DP              | 30,131    | 30,131    | 90.39      | 103.73   | 1     |                       |           |
| OV65            | 3,102,028 | 2,552,120 | 6,924.79   | 7,007.87 | 29    |                       |           |
| <b>Total</b>    | 3,132,159 | 2,582,251 | 7,015.18   | 7,111.60 | 30    | <b>Freeze Taxable</b> | (-)       |
| <b>Tax Rate</b> | 0.300000  |           |            |          |       |                       | 2,582,251 |

**Freeze Adjusted Taxable** = 12,107,057

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 43,336.35 = 12,107,057 \* (0.300000 / 100) + 7,015.18

**2013 CERTIFIED TOTALS**

Property Count: 362

CWS - WESTON CITY  
ARB Approved Totals

7/22/2013

8:42:10AM

**State Category Breakdown**

| State Code | Description                                | Count | Acres      | New Value Market | Market Value |
|------------|--|-------|------------|------------------|--------------|
| A          | Single Family Residence                    | 90    |            | \$37,718         | \$7,635,073  |
| C1         | Vacant Lots And Land Tracts                | 45    |            | \$0              | \$568,478    |
| D1         | Qualified Open-Space Land                  | 138   | 2,361.9988 | \$0              | \$31,733,295 |
| D2         | Improvements On Qualified Open Space Lan   | 29    |            | \$0              | \$178,727    |
| E          | Rural Land & Imprvs, Non Qualified Open Sp | 71    |            | \$204,331        | \$5,580,807  |
| F1         | Commercial Real Property                   | 8     |            | \$0              | \$229,472    |
| J3         | Electric Company (Including Co-Op)         | 3     |            | \$0              | \$394,635    |
| J4         | Telephone Company (Including Co-Op)        | 4     |            | \$0              | \$229,595    |
| J7         | Cable Television Company                   | 2     |            | \$0              | \$10,601     |
| L1         | Commercial Personal Property               | 20    |            | \$0              | \$179,848    |
| M1         | Tangible Other Personal, Mobile Homes      | 1     |            | \$0              | \$44,413     |
| X          | Totally Exempt Property                    | 28    |            | \$417            | \$2,765,721  |
|            | <b>Totals</b>                              |       | 2,361.9988 | \$242,466        | \$49,550,665 |

**2013 CERTIFIED TOTALS**

Property Count: 362

CWS - WESTON CITY  
Grand Totals

7/22/2013

8:42:10AM

**State Category Breakdown**

| State Code | Description                                | Count | Acres      | New Value Market | Market Value |
|------------|--|-------|------------|------------------|--------------|
| A          | Single Family Residence                    | 90    |            | \$37,718         | \$7,635,073  |
| C1         | Vacant Lots And Land Tracts                | 45    |            | \$0              | \$568,478    |
| D1         | Qualified Open-Space Land                  | 138   | 2,361.9988 | \$0              | \$31,733,295 |
| D2         | Improvements On Qualified Open Space Lan   | 29    |            | \$0              | \$178,727    |
| E          | Rural Land & Imprvs, Non Qualified Open Sp | 71    |            | \$204,331        | \$5,580,807  |
| F1         | Commercial Real Property                   | 8     |            | \$0              | \$229,472    |
| J3         | Electric Company (Including Co-Op)         | 3     |            | \$0              | \$394,635    |
| J4         | Telephone Company (Including Co-Op)        | 4     |            | \$0              | \$229,595    |
| J7         | Cable Television Company                   | 2     |            | \$0              | \$10,601     |
| L1         | Commercial Personal Property               | 20    |            | \$0              | \$179,848    |
| M1         | Tangible Other Personal, Mobile Homes      | 1     |            | \$0              | \$44,413     |
| X          | Totally Exempt Property                    | 28    |            | \$417            | \$2,765,721  |
|            | <b>Totals</b>                              |       | 2,361.9988 | \$242,466        | \$49,550,665 |

# 2013 CERTIFIED TOTALS

Property Count: 362

CWS - WESTON CITY  
Effective Rate Assumption

7/22/2013

8:42:10AM

## New Value

TOTAL NEW VALUE MARKET: **\$242,466**  
TOTAL NEW VALUE TAXABLE: **\$242,049**

## New Exemptions

| Exemption                      | Description    | Count | 2012 Market Value |            |
|--------------------------------|----------------|-------|-------------------|------------|
| EX366                          | HOUSE BILL 366 | 2     |                   | \$0        |
| ABSOLUTE EXEMPTIONS VALUE LOSS |                |       |                   | <b>\$0</b> |

| Exemption                     | Description | Count | Exemption Amount |
|-------------------------------|-------------|-------|------------------|
| DP                            | DISABILITY  | 1     | \$0              |
| OV65                          | OVER 65     | 2     | \$40,000         |
| PARTIAL EXEMPTIONS VALUE LOSS |             |       | <b>\$40,000</b>  |
| TOTAL EXEMPTIONS VALUE LOSS   |             |       | <b>\$40,000</b>  |

## New Ag / Timber Exemptions

|                                   |                 |          |
|-----------------------------------|-----------------|----------|
| 2012 Market Value                 | \$52,350        | Count: 1 |
| 2013 Ag/Timber Use                | \$180           |          |
| <b>NEW AG / TIMBER VALUE LOSS</b> | <b>\$52,170</b> |          |

## New Annexations

## New Deannexations

## Average Homestead Value

Category A and E

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 90                     | \$108,728      | \$856                | \$107,872       |
| Category A Only        |                |                      |                 |

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 57                     | \$107,465      | \$299                | \$107,166       |

## Lower Value Used

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
|                               |                    |                  |