# ORDINANCE NO. 2015-09-03

AN ORDINANCE OF THE CITY OF WESTON, TEXAS, COLLIN COUNTY, TEXAS, ACCEPTING THE APPRAISAL TAX ROLL FOR THE CITY OF WESTON, TEXAS FOR THE 2015.

BE IT RESOLVED THAT WE, THE MAYOR AND COUNCIL OF THE CITY OF WESTON, COLLIN COUNTY, TEXAS, DO HEREBY ACCEPT THE APPRAISAL ROLL COMPLETE WITH CALCULATION OF TAX IMPOSED ON EACH PROPERTY FOR THE YEAR 2015. THE APPRAISAL WITH AMOUNTS OF TAX ENTERED BY ACCOUNT NOW CONSTITUTES THIS CITY'S 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 by Council this, the

day of

, 2015.

**APPROVE** 

Patti Harrington, Mayor

ATTEST

Susan Coffer, City Secretary



# Collin Central Appraisal District

PROPERTY TAX CODE, SECTION 26.01(a)

CERTIFICATION OF 2015 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 \_ Certified Appraisal Roll for WESTON CITY with the amounts listed on the attached totals pages, with the heading "2015 Certified Totals".

Signature of Chief/Appraiser

July 23, 2015

Date

Note: The Collin Central Appraisal District Appraisal Review Board approved the appraisal records on July 17, 2015.

#### PROPERTY TAX CODE, SECTION 26.01(c)

# CERTIFICATION OF 2015 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 Certified 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, 2015 and included in the Certified Roll listed above.

Signature of Chief Appraiser

July 23, 2015

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 2015 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. 2015.07

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# **2015 CERTIFIED TOTALS**

As of Certification

Property Count: 355				WESTON proved Total		3	7/23/2015	10:04:11AM
Land					Value	1		
Homesite:				3.	766,249	I		
Non Homesite:					,361,704			
Ag Market:					,021,171			
Timber Market:				00	0	Total Land	(+)	44,149,124
Improvement					Value	ľ	\$ 7	44,140,124
Homesite:				10	755,338			
Non Homesite:					642,946	Total Improvements	(+)	12,398,284
Non Real		Count			Value		N 1	12,000,204
Personal Property:		24		3	641,282	•		
Mineral Property:		0		Ű,	0			
Autos:		0			0	Total Non Real	(4)	2 044 000
					Ü	Market Value	(+) =	3,641,282
Ag		Non Exempt			Exempt	market value	<del>-</del>	60,188,690
Total Productivity Market		38,021,171			0	l		
Ag Use:		322,522			0	Des double to the		2200000000
Timber Use:		0				Productivity Loss	(-)	37,698,649
Productivity Loss:		37,698,649			0	Appraised Value	=	22,490,041
		21,000,010			U	Homestead Cap	(-)	231,394
						Assessed Value	=	22,258,647
Exemption	Count	Local	State		Total			
DP	3	60,000	0		60,000			
DV1	1	0	726		726			
DV4	1	0	144		144			
DVHS	1	0	25,433		25,433			
EX-XR	4	0	555,964	1	555,964			
EX-XV	15	0	955,691		955,691			
EX-XV (Prorated	1	0	216		216			
EX366	6	0	1,269		1,269			
LVE	2	89,472	0		89,472			
OV65	35	596,000	0	1	596,000			
OV65S	1	20,000		,				
PC	1	69,888	0		20,000	Total Francis		
,,,,	(8)	03,000	U		69,888	Total Exemptions	(-)	2,374,803
						Net Taxable		19,883,844
Freeze Asses	sed Ta	axable Actual 7	ax	Ceiling	Count			
DP 487,	195 42	27,195 1,509.		1,596.44	3			
OV65 3,333,		1,964 6,748.		6,758.84	32			
Total 3,820,	592 3,15	9,159 8,258.	17	8,355.28	35	Freeze Taxable	(-)	3,159,159

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX 68,467.04 = 16,724,685 \* (0.360000 / 100) + 8,258.17

Freeze Adjusted Taxable

16,724,685

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# **2015 CERTIFIED TOTALS**

As of Certification

CWS - WESTON CITY

Property Count: 1	Under ARB Review Totals		7/23/2015	10:04:11AM	
Land		Value			
Homesite:		13,774			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	13,774
Improvement		Value			28 115 129
Homesite:		0			
Non Homesite:		0	Total Improvements	(+)	0
Non Real	Count	Value			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	13,774
Ag	Non Exempt	Exempt			13,774
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	13,774
Productivity Loss:	0	0	Appraised Value		13,774
			Homestead Cap	(-)	0
			Assessed Value	=	13,774
			Net Taxable	=	13,774

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100) 49.59 = 13,774 \* (0.360000 / 100)

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# 2015 CERTIFIED TOTALS

As of Certification

Property Count: 356				WESTON and Totals	CITY		7/23/2015	10:04:11AM
Land					Value	1		
Homesite:				3	,780,023	1		
Non Homesite:					,361,704			
Ag Market:					,021,171			
Timber Market:				00	0	Total Land	(+)	44,162,898
Improvement					Value	1		.,,,,,,,,,
Homesite:				10	,755,338	•		
Non Homesite:					,642,946	Total Improvements	(+)	12,398,284
Non Real		Count			Value	1	X Z	12,000,204
Personal Property:		24		3	,641,282			
Mineral Property:		0		Ü	0			
Autos:		0			0	Total Non Book	7.5	<u> </u>
		v			U	Total Non Real	(+)	3,641,282
Ag		Non Exempt				Market Value	=	60,202,464
Total Productivity Market:		ANALY DESCRIPTION OF THE PROPERTY OF THE PROPE			Exempt	I		
5 000 000 000 000 000 000 000 000 000 0		38,021,171			0			
Ag Use:		322,522			0	<b>Productivity Loss</b>	(-)	37,698,649
Timber Use:		0			0	Appraised Value	=	22,503,815
Productivity Loss:		37,698,649			0			6
						Homestead Cap	(-)	231,394
Exemption	Court					Assessed Value	=	22,272,421
DP	Count	Local	State		Total			
DV1	3	60,000	0		60,000			
	1	0	726		726			
DV4	1	0	144		144			
DVHS	1	0	25,433		25,433			
EX-XR	4	0	555,964		555,964			
EX-XV	15	0	955,691		955,691			
EX-XV (Prorated	4	0	040					
	1	U	216		216			
EX366	6	0	1,269	120	216 1,269			
- 1,000 050 Establishment				130	1,269			
EX366	6	0	1,269 0		1,269 89,472			
EX366 LVE	6 2	0 89,472 596,000	1,269 0 0		1,269 89,472 596,000			
EX366 LVE OV65	6 2 35	0 89,472	1,269 0		1,269 89,472	Total Exemptions	(-)	2,374,803
EX366 LVE OV65 OV65S	6 2 35 1	0 89,472 596,000 20,000 69,888	1,269 0 0 0		1,269 89,472 596,000 20,000		(-) =	2,374,803
EX366 LVE OV65 OV65S	6 2 35 1	0 89,472 596,000 20,000	1,269 0 0 0		1,269 89,472 596,000 20,000	Total Exemptions Net Taxable		2,374,803 19,897,618
EX366 LVE OV65 OV65S	6 2 35 1	0 89,472 596,000 20,000 69,888	1,269 0 0 0	Ceiling	1,269 89,472 596,000 20,000			
EX366  LVE  OV65  OV65S  PC  Freeze Assess  DP 487,1	6 2 35 1 1	0 89,472 596,000 20,000 69,888	1,269 0 0 0	Ceiling	1,269 89,472 596,000 20,000 69,888			
EX366 LVE OV65 OV65S PC	6 2 35 1 1 1 seed Tax. 95 427,	0 89,472 596,000 20,000 69,888 able Actual Ta	1,269 0 0 0 0	Ceiling 1,596.44	1,269 89,472 596,000 20,000 69,888			
EX366  LVE  OV65  OV65S  PC  Freeze Assess  DP 487,1	6 2 35 1 1 1 seed Tax. 95 427, 197 2,731,	0 89,472 596,000 20,000 69,888 able Actual Ta 195 1,509.1 964 6,748.9	1,269 0 0 0 0	Ceiling	1,269 89,472 596,000 20,000 69,888			

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX 68,516.62 = 16,738,459 \* (0.360000 / 100) + 8,258.17

Freeze Adjusted Taxable

16,738,459

# 2015 CERTIFIED TOTALS

As of Certification

Property Count: 355

CWS - WESTON CITY ARB Approved Totals

7/23/2015

10:04:22AM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
Α	Single-Family Residential	91		\$103,065	\$8,914,611
C1	Vacant Lots and Tracts	40		\$0	\$461,102
D1	Qualified Open-Space Land	141	2,484,5832	\$0	\$38.020.955
D2	Improvements on Qualified Open-Space Lan	33		\$0	\$217,327
E	Rural Land, Non Qualified Open-Space Land,	75		\$2,830	\$6,349,652
F1	Commercial Real Property	9		\$7,785	\$287,730
J3	Electric Companies and Co-Ops	4		\$0	\$3,920,694
J4	Telephone Companies and Co-Ops	3		\$0	\$200,291
J7	Cable Television Companies	2		\$0	\$11,262
L1	Commercial Personal Property	12		\$0	\$164,042
M1	Tangible Personal Mobile Homes	1		\$38,412	\$38,412
X	Totally Exempt Property	28		\$0	\$1,602,612
		Totals	2,484.5832	\$152,092	\$60,188,690

# **2015 CERTIFIED TOTALS**

As of Certification

Property Count: 1

CWS - WESTON CITY Under ARB Review Totals

7/23/2015

10:04:22AM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
E	Rural Land, Non Qualified Open-Space Land,	1		\$0	\$13,774
		Totals	0.0000	\$0	\$13,774

# **2015 CERTIFIED TOTALS**

As of Certification

Property Count: 356

CWS - WESTON CITY Grand Totals

7/23/2015

10:04:22AM

## State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
Α	Single-Family Residential	91		\$103,065	\$8,914,611
C1	Vacant Lots and Tracts	40		\$0	\$461,102
D1	Qualified Open-Space Land	141	2,484.5832	\$0	\$38,020,955
D2	Improvements on Qualified Open-Space Lan	33		\$0	\$217,327
E	Rural Land, Non Qualified Open-Space Land,	76		\$2,830	\$6,363,426
F1	Commercial Real Property	9		\$7,785	\$287,730
J3	Electric Companies and Co-Ops	4		\$0	\$3,920,694
J4	Telephone Companies and Co-Ops	3		\$0	\$200,291
J7	Cable Television Companies	2		\$0	\$11,262
L1	Commercial Personal Property	12		\$0	\$164,042
M1	Tangible Personal Mobile Homes	1		\$38,412	\$38,412
X	Totally Exempt Property	28		\$0	\$1,602,612
		Totals	2,484.5832	\$152,092	\$60,202,464

# 2015 CERTIFIED TOTALS

As of Certification

Property Count: 356

CWS - WESTON CITY Effective Rate Assumption

7/23/2015

10:04:22AM

#### **New Value**

TOTAL NEW VALUE MARKET: TOTAL NEW VALUE TAXABLE:

\$152,092 \$152,092

#### **New Exemptions**

Exemption	Description	Count		
EX-XV EX366	Other Exemptions (including public, religious, c House Bill 366 - Under \$500		2014 Market Value 2014 Market Value	\$0
	ABSOLUTE EX	EMPTIONS VALUE L		\$0 <b>\$0</b>

Exemption	Description	Count	
DVHS OV65	Disabled Veteran Homestead Over-65 PARTIAL EXEMPTIONS VALUE LOSS	1 2 3	\$25,433 \$40,000 \$65,433
		L EXEMPTIONS VALUE LOSS	\$65,433

# New Ag / Timber Exemptions

#### **New Annexations**

# **New Deannexations**

#### Average Homestead Value

## Category A and E

Count of HS Residences		And the second s	
Count of H5 Residences	Average Market	Average HS Exemption	Average Taxable
95	\$119,492	\$2,436	\$117,056
	Categ	Category A Only	
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable

Value of the Modidences	Average Market	Average HS Exemption	Average Taxable
62	\$116,760	\$2,906	\$113,854

#### **Lower Value Used**

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

1

\$13,774.00

\$13,774