



## **SPECIAL MEETING OF THE TEMPLE CITY COUNCIL**

**MUNICIPAL BUILDING  
CITY COUNCIL CHAMBERS – 2<sup>ND</sup> FLOOR  
2 NORTH MAIN STREET**

**TEMPLE, TX**

**WEDNESDAY, AUGUST 26, 2015**

**8:30 A.M.**

### **AGENDA**

#### **I. CALL TO ORDER**

1. Invocation
2. Pledge of Allegiance

#### **II. BUDGET ITEMS**

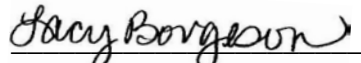
3. [2015-4727](#): FIRST READING – Consider adopting an ordinance approving the tax roll and authorizing calculation of the amount of tax that can be determined for all real and personal property in the City for the tax year 2015 (fiscal year 2016).
4. [2015-4728](#): FIRST READING - Consider adopting an ordinance levying taxes and setting a tax rate for the City for the tax year 2015 (fiscal year 2016), making the appropriation for the regular operation of the City.

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***The City Council reserves the right to discuss any items in executive (closed) session whenever permitted by the Texas Open Meetings Act.***

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I hereby certify that a true and correct copy of this Notice of Meeting was posted in a public place at 12:55 PM on August 19, 2015.

  
Lacy Borgeson, TRMC  
City Secretary

I certify that this Notice of Meeting Agenda was removed by me from the outside bulletin board in front of the City Municipal Building on \_\_\_\_\_ day of \_\_\_\_\_ 2015.

\_\_\_\_\_



## COUNCIL AGENDA ITEM MEMORANDUM

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08/26/15  
Item #3  
Special Agenda  
Page 1 of 2

### **DEPT./DIVISION SUBMISSION & REVIEW:**

Traci L. Barnard, Director of Finance

**ITEM DESCRIPTION:** FIRST READING – Consider adopting an ordinance approving the tax roll and authorizing calculation of the amount of tax that can be determined for all real and personal property in the City for the tax year 2015 (fiscal year 2016).

**STAFF RECOMMENDATION:** Adopt ordinance as presented in item description, on first reading and schedule second reading, public hearing, and final adoption for August 27, 2015.

**BACKGROUND:** The proposed ordinance will adopt the ad valorem property tax roll certified by the Tax Appraisal District of Bell County, in the amount of \$4,510,818,003. The total 2015 taxable value is as follows:

Taxable Value –

	Certified <u>Taxable Value</u>	% of +/- <u>from Prior Year</u>
City of Temple	\$3,444,650,472	3.43%
Freeze Taxable*	396,095,685	7.43%
Tax Increment District (Reinvestment Zone No. 1)	<u>670,071,846</u>	<u>39.41%</u>
Total Taxable Value	<u>\$4,510,818,003</u>	<u>7.92%</u>

**FISCAL IMPACT:** The tax levy at the proposed tax rate of \$0.6298 in the 2015-2016 fiscal year is:

TAX RATE			TAX LEVY		
	FY 2016	FY 2015		FY 2016	FY 2015
Maintenance & Operations	\$ 0.3234	\$ 0.3300	Maintenance & Operations	\$ 11,140,000	\$ 10,990,779
Debt Service	0.3064	0.2564	Debt Service	10,554,409	8,539,502
	--	--	Frozen Taxes*	2,048,325	1,915,929
Total Tax Rate	<u>\$ 0.6298</u>	<u>\$ 0.5864</u>	Total Tax Levy	<u>\$ 23,742,734</u>	<u>\$ 21,446,210</u>
			Budget w/M&O at 99% Collection and I&S at 100.5% Collection	<u>\$ 23,663,623</u>	<u>\$ 21,359,841</u>
Tax Increment District (Reinvestment Zone No. 1)			Tax Increment District (Reinvestment Zone No. 1)		
Total Tax Rate	<u>\$ 0.6298</u>	<u>\$ 0.5864</u>	Total Tax Levy	<u>\$ 4,220,112</u>	<u>\$ 2,818,509</u>

\* - Frozen value = \$396,095,685

**ATTACHMENTS:**

[2015 Certified Tax Roll  
Ordinance](#)

# TAX APPRAISAL DISTRICT

Of  
BELL COUNTY



P.O. Box 390  
Belton, Texas 76513-0390

CHIEF APPRAISER  
Marvin Hahn, RPA, RTA  
DEPUTY CHIEF APPRAISER  
Roger Chesser, RPA, RTA  
BUSINESS/FINANCIAL MANAGER  
Mary Lou David, RTC  
CHIEF ACCOUNTANT  
Vivian Mitchell, RTC  
CHIEF COLLECTIONS  
Tammy Hubnik, RPA, RTA  
CHIEF MAPPING  
Wendy Collins  
ADMINISTRATIVE ASSISTANT  
Linda Hearell, RTA

BOARD MEMBERS  
Royce Matkin, Chairman  
Pat Patterson, Vice-Chairman/Secretary  
DIRECTORS  
Jared Bryan  
Robert Jones  
Corbett Lawler  
Scott Morrow  
Virginia Suarez

July 20, 2015

City of Temple  
Danny Dunn, Mayor  
2 North Main Street, Ste 103  
Temple TX 76501

Dear Mayor Dunn

The enclosed information contains the certified values for the 2015 tax year for your entity. The Appraisal Review Board of Bell County certified the appraisal roll on the 17<sup>th</sup> of July 2015. The Appraisal District has certified a total freeze adjusted taxable value for your entity as \$4,114,467,483.

Sincerely

Marvin Hahn  
Chief Appraiser

MH/lh

## 2015 CERTIFIED TOTALS

TTE - CITY OF TEMPLE

Property Count: 35,935

Grand Totals

7/18/2015

3:00:25PM

Land		Value			
Homesite:		258,732,458			
Non Homesite:		321,763,092			
Ag Market:		45,607,129			
Timber Market:		0	Total Land	(+)	626,102,679
Improvement		Value			
Homesite:		2,020,734,755			
Non Homesite:		2,064,721,572	Total Improvements	(+)	4,085,456,327
Non Real		Count	Value		
Personal Property:	2,962		1,078,470,160		
Mineral Property:	0		0		
Autos:	1,146		9,105,825	Total Non Real	(+)
			Market Value	=	1,087,575,985
					5,799,134,991
Ag	Non Exempt	Exempt			
Total Productivity Market:	45,360,090	247,039			
Ag Use:	2,808,343	3,741	Productivity Loss	(-)	42,551,747
Timber Use:	0	0	Appraised Value	=	5,756,583,244
Productivity Loss:	42,551,747	243,298	Homestead Cap	(-)	3,064,323
			Assessed Value	=	5,753,518,921
			Total Exemptions Amount	(-)	1,242,700,918
			(Breakdown on Next Page)		
			Net Taxable	=	4,510,818,003

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	35,352,458	19,723,227	103,856.02	120,476.81	420		
DPS	115,799	82,639	461.95	461.95	1		
OV65	554,473,111	376,289,819	1,944,007.29	2,022,680.22	4,619		
Total	589,941,368	396,095,685	2,048,325.26	2,143,618.98	5,040	Freeze Taxable	(-) 396,095,685
Tax Rate	0.586400						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	276,354	85,868	0	85,868	3		
OV65	2,582,150	1,916,949	1,747,982	168,967	15		
Total	2,858,504	2,002,817	1,747,982	254,835	18	Transfer Adjustment	(-) 254,835
						Freeze Adjusted Taxable	= 4,114,467,483

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 26,175,562.58 = 4,114,467,483 \* (0.586400 / 100) + 2,048,325.26

Tif Zone Code	Tax Increment Loss
TETIF1	659,290,397
TETIF2	10,781,449
Tax Increment Finance Value:	670,071,846
Tax Increment Finance Levy:	3,929,301.30

**2015 CERTIFIED TOTALS**

Property Count: 35,935

TTE - CITY OF TEMPLE  
Grand Totals

7/18/2015

3:00:41PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	11	260,506,519	0	260,506,519
CH	6	590,425	0	590,425
CHODO	1	6,153,333	0	6,153,333
DP	436	3,862,578	0	3,862,578
DPS	7	70,000	0	70,000
DV1	242	0	1,923,050	1,923,050
DV1S	34	0	160,000	160,000
DV2	207	0	1,855,873	1,855,873
DV2S	14	0	98,300	98,300
DV3	246	0	2,317,858	2,317,858
DV3S	28	0	280,000	280,000
DV4	479	0	3,572,897	3,572,897
DV4S	93	0	1,008,000	1,008,000
DVHS	390	0	51,023,115	51,023,115
DVHSS	32	0	4,513,819	4,513,819
EX	1	0	63,215	63,215
EX-XG	3	0	243,693	243,693
EX-XI	3	0	179,874	179,874
EX-XJ	6	0	8,983,557	8,983,557
EX-XL	30	0	2,279,796	2,279,796
EX-XL (Prorated)	2	0	394,459	394,459
EX-XR	5	0	198,197	198,197
EX-XV	2,555	0	465,129,850	465,129,850
EX-XV (Prorated)	20	0	524,426	524,426
EX366	47	0	10,961	10,961
FR	2	0	0	0
HS	13,422	330,456,246	0	330,456,246
LIH	2	0	3,029,955	3,029,955
MASSS	1	0	360,513	360,513
OV65	4,631	44,091,362	0	44,091,362
OV65S	329	3,183,033	0	3,183,033
PC	32	45,636,014	0	45,636,014
<b>Totals</b>		<b>694,549,510</b>	<b>548,151,408</b>	<b>1,242,700,918</b>

**2015 CERTIFIED TOTALS**

Property Count: 35,935

TTE - CITY OF TEMPLE  
Grand Totals

7/18/2015

3:00:41PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	20,174		\$53,740,542	\$2,307,551,109
B	MULTIFAMILY RESIDENCE	909		\$4,907,834	\$246,190,233
C	VACANT LOT	2,673		\$0	\$44,593,741
D1	QUALIFIED AG LAND	506	13,108.9610	\$0	\$45,359,124
D2	IMPROVEMENTS ON QUALIFIED OPEN SP	55		\$0	\$1,059,840
E	FARM OR RANCH IMPROVEMENT	584	4,909.7414	\$1,100,723	\$51,965,145
F1	COMMERCIAL REAL PROPERTY	1,777		\$19,063,591	\$544,719,830
F2	INDUSTRIAL REAL PROPERTY	120		\$422,729,546	\$929,733,211
J1	WATER SYSTEMS	2		\$0	\$82,907
J2	GAS DISTRIBUTION SYSTEM	7		\$0	\$7,318,928
J3	ELECTRIC COMPANY (INCLUDING CO-OP	29		\$0	\$58,563,614
J4	TELEPHONE COMPANY (INCLUDING CO-	17		\$0	\$7,656,187
J5	RAILROAD	33		\$0	\$31,761,730
J6	PIPELAND COMPANY	47		\$0	\$2,456,132
J7	CABLE TELEVISION COMPANY	5		\$0	\$6,536,019
L1	COMMERCIAL PERSONAL PROPERTY	3,526		\$679,000	\$295,051,785
L2	INDUSTRIAL PERSONAL PROPERTY	307		\$0	\$636,465,769
M1	TANGIBLE OTHER PERSONAL, MOBILE H	439		\$192,952	\$4,250,935
O	RESIDENTIAL INVENTORY	2,373		\$25,294,064	\$62,674,066
S	SPECIAL INVENTORY TAX	54		\$0	\$27,362,944
X	TOTALLY EXEMPT PROPERTY	2,679		\$26,686,168	\$487,781,742
	<b>Totals</b>		<b>18,018.7024</b>	<b>\$554,394,420</b>	<b>\$5,799,134,991</b>



**2015 CERTIFIED TOTALS**

Property Count: 35,935

TTE - CITY OF TEMPLE  
Effective Rate Assumption

7/18/2015

3:00:41PM

**New Value**

TOTAL NEW VALUE MARKET:	\$554,394,420
TOTAL NEW VALUE TAXABLE:	\$504,004,016

**New Exemptions**

Exemption	Description	Count		
EX	TOTAL EXEMPTION	1	2014 Market Value	\$62,418
EX-XL	11.231 Organizations Providing Economic Deve	2	2014 Market Value	\$519,775
EX-XV	Other Exemptions (including public property, r	64	2014 Market Value	\$1,487,357
EX366	HOUSE BILL 366	11	2014 Market Value	\$44,724
ABSOLUTE EXEMPTIONS VALUE LOSS				\$2,114,274

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	15	\$140,000
DV1	Disabled Veterans 10% - 29%	11	\$90,000
DV2	Disabled Veterans 30% - 49%	23	\$190,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1	\$7,500
DV3	Disabled Veterans 50% - 69%	28	\$292,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	55	\$540,700
DV4S	Disabled Veterans Surviving Spouse 70% - 100	3	\$36,000
DVHS	Disabled Veteran Homestead	29	\$3,424,893
HS	HOMESTEAD	584	\$17,029,793
OV65	OVER 65	322	\$3,032,815
OV65S	OVER 65 Surviving Spouse	7	\$70,000
PARTIAL EXEMPTIONS VALUE LOSS		1,080	\$24,874,201
NEW EXEMPTIONS VALUE LOSS			\$26,988,475

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$26,988,475

**New Ag / Timber Exemptions****New Annexations**

Count	Market Value	Taxable Value
4	\$361,778	\$361,778

**New Deannexations**

**2015 CERTIFIED TOTALS**TTE - CITY OF TEMPLE  
Average Homestead Value

## Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,282	\$128,146	\$25,071	\$103,075
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,130	\$127,700	\$24,991	\$102,709

## Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TEMPLE, TEXAS, APPROVING THE TAX ROLL AND AUTHORIZING CALCULATION OF THE AMOUNT OF TAX THAT CAN BE DETERMINED FOR ALL REAL AND PERSONAL PROPERTY IN THE CITY FOR THE TAX YEAR 2015 (FISCAL YEAR 2016); AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS AS MAY BE REQUIRED BY THE TAX APPRAISAL DISTRICT OF BELL COUNTY; PROVIDING AN EFFECTIVE DATE; PROVIDING A SEVERABILITY CLAUSE; DECLARING FINDINGS OF FACT; AND PROVIDING AN OPEN MEETINGS CLAUSE.

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**Whereas,** the Chief Appraiser has determined the total appraised value, the total assessed value, and the total taxable value of property taxable within the City of Temple, Texas, in order to submit the Tax Appraisal Roll to the City Council as required by Article 26.04 of the Property Tax Code;

**Whereas,** the Chief Appraiser has presented evidence that, in order to verify all calculations of the Tax Appraisal District of Bell County and to fully comply with the legal requirements of the City Charter and State law, that August 27, 2015, is the date that is as soon as practicable after August 1, 2015, to present the Tax Appraisal Roll to the City Council, and the City Council after a public hearing has determined this to be true; and

**Whereas,** the City Council desires to approve the Tax Roll for tax year 2015 (fiscal year 2016) and to authorize calculation of the amount of tax that can be determined as a prerequisite to adopting the tax rate for the tax year 2015 (fiscal year 2016) as submitted by the Tax Appraisal District of Bell County.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEMPLE, TEXAS:

**Part 1:** The City Council approves the Tax Appraisal Roll, as previously submitted by the Tax Appraisal District of Bell County, showing the total taxable assessed value of all real and personal property within the limits of the City of Temple, Texas, at **\$4,510,813,003**, more particularly shown on the attached Exhibit 'A,' which is made a part of this Ordinance for all purposes as if written word for word herein, and authorizing assessment at 100% of market value.

**Part 2:** The City Council authorizes the Mayor of the City of Temple, Texas, to execute all documents as may be required to calculate the amount of tax that can be determined as a prelude to adopting the tax rate for the tax year 2015 (fiscal year 2016) for the City of Temple, Texas, as may be required by the Tax Appraisal District of Bell County.

**Part 3:** The declarations, determinations, and findings declared, made and found in the preamble of this Ordinance are hereby adopted, restated and made a part of the operative provisions hereof.

**Part 4:** This ordinance shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Temple, Texas.

**Part 5:** If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

**Part 6:** It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED on First Reading on the **26<sup>th</sup>** day of **August**, 2015.

PASSED AND APPROVED on Second Reading and Public Hearing on the **27<sup>th</sup>** day of **August**, 2015.

THE CITY OF TEMPLE, TEXAS

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DANIEL A. DUNN, Mayor

ATTEST:

APPROVED AS TO FORM:

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Lacy Borgeson  
City Secretary

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Kayla Landeros  
City Attorney



## COUNCIL AGENDA ITEM MEMORANDUM

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08/26/15  
Item #4  
Special Agenda  
Page 1 of 3

### **DEPT./DIVISION SUBMISSION & REVIEW:**

Traci L. Barnard, Director of Finance

**ITEM DESCRIPTION:** FIRST READING - Consider adopting an ordinance levying taxes and setting a tax rate for the City for the tax year 2015 (fiscal year 2016), making the appropriation for the regular operation of the City.

**STAFF RECOMMENDATION:** Adopt ordinance as presented in item description, on first reading and schedule second reading, public hearing, and final adoption for August 27, 2015.

**BACKGROUND:** The Fiscal 2015-2016 budget will require adoption of a property tax rate of \$0.6298 per \$100 of taxable assessed property value. The proposed tax rate will generate \$21,694,409 of property tax levy when applied to an ad valorem tax base of \$3,840,746,157 less \$396,095,685 of freeze taxable value. In addition, there will be \$2,048,325 in frozen tax levy for a total property tax levy of \$23,742,734. The proposed tax rate of \$0.6298 represents a 10.10% increase over the effective tax rate of \$0.5720.

The estimated tax rate impact for the Parks' General Bond projects approved by voters on May 9, 2015 is 5 cents. The Debt Service component of the tax rate includes the additional 5 cents.

The fiscal year 2015-2016 tax rate is comprised of the Maintenance and Operation rate and the Debt Service rate. These two components are as follows:

TAX RATE			TAX LEVY		
	FY 2016	FY 2015		FY 2016	FY 2015
Maintenance & Operations	\$ 0.3234	\$ 0.3300	Maintenance & Operations	\$ 11,140,000	\$ 10,990,779
Debt Service	0.3064	0.2564	Debt Service	10,554,409	8,539,502
	--	--	Frozen Taxes*	2,048,325	1,915,929
Total Tax Rate	<u>\$ 0.6298</u>	<u>\$ 0.5864</u>	Total Tax Levy	<u>\$ 23,742,734</u>	<u>\$ 21,446,210</u>
			Budget w/M&O at 99% Collection and I&S at 100.5% Collection	<u>\$ 23,663,623</u>	<u>\$ 21,359,841</u>
Tax Increment District (Reinvestment Zone No. 1)			Tax Increment District (Reinvestment Zone No. 1)		
Total Tax Rate	<u>\$ 0.6298</u>	<u>\$ 0.5864</u>	Total Tax Levy	<u>\$ 4,220,112</u>	<u>\$ 2,818,509</u>

\* - Frozen value = \$396,095,685

The residential homestead exemption for property owners is \$5,000 or 20% of the assessed value whichever is greater. In addition to the homestead exemption, property owners 65 years of age or older will continue to receive an additional \$10,000 exemption and all disabled individual property owners will receive an exemption of \$10,000 in accordance with Texas Tax Code Section 11.13.

The ad valorem tax freeze on the residence homestead of a person who is disabled or sixty-five (65) years of age or older (as approved in an election held in the City of Temple on May 7, 2005) applies to Tax Year 2006 (FY 2007). The amount of the qualifying homeowners tax ceiling was determined on the Tax Year 2005 (FY 2006). Future city taxes on that homestead cannot exceed the 2005 tax amount (but may be less). The tax limitation, however, may be adjusted higher for an increase in improvements to the homestead, other than repairs and those improvements made to comply with governmental regulations.

The motion to adopt an ordinance setting a tax rate that exceeds the effective tax rate must be made in the following form: **"I move that the property tax rate be increased by the adoption of a tax rate of \$0.6298, which is effectively a 10.10 percent increase in the tax rate."**

The second motion is as follows: **"I move that the ordinance setting the 2015-2016 tax rate in the amount of \$0.6298 per \$100 valuation comprised of \$0.3234 for maintenance and operations and \$0.3064 for debt service be adopted."**

Pursuant to Section 11.20 of the City Charter, all taxpayers shall be allowed discounts for the payment of taxes due to the City if such taxes are paid in the year for which such taxes are due as follows: 3% in October; 2% in November; and 1% in December.

**FISCAL IMPACT:**

**Example – Annual Property Tax - \$100,000 Taxable Value:**

With the proposed tax rate of \$0.6298 per \$100 valuation, the cost to a homeowner with a taxable value of \$100,000 would increase by \$43.40 per year (\$3.62 per month) if there was no change in taxable value from the prior year.

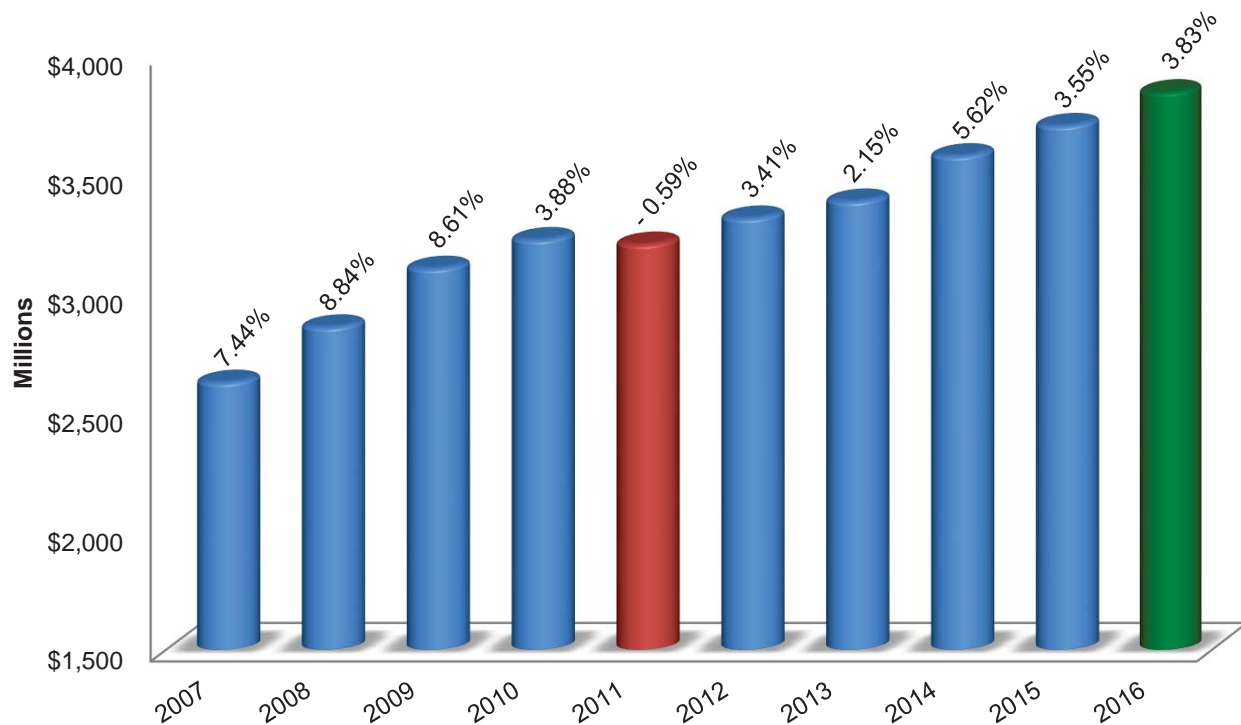
**ATTACHMENTS:**

[Assessed Value of Taxable Property Ordinance](#)

**CITY OF TEMPLE, TEXAS**  
**Assessed Value of Taxable Property**  
**Last Ten Fiscal Years**

<b>Fiscal Year Ending September 30,</b>	<b>Taxable Property Valuation <sup>(10)</sup></b>	<b>Percent (%) Increase (Decrease)</b>
2007	\$ 2,622,803,439	7.44%
2008	2,854,755,588 <sup>(9)</sup>	8.84%
2009	3,100,594,231 <sup>(8)</sup>	8.61%
2010	3,221,022,514 <sup>(7)</sup>	3.88%
2011	3,201,978,908 <sup>(6)</sup>	-0.59%
2012	3,311,259,863 <sup>(5)</sup>	3.41%
2013	3,382,401,984 <sup>(4)</sup>	2.15%
2014	3,572,423,141 <sup>(3)</sup>	5.62%
2015	3,699,245,668 <sup>(2)</sup>	3.55%
<b>2016</b>	<b>3,840,746,157 <sup>(1)</sup></b>	<b>3.83%</b>
<b>Average Annual Increase</b>		<b>4.67%</b>

See footnotes on page 2





**CITY OF TEMPLE, TEXAS**  
**Assessed Value of Taxable Property**  
**Last Ten Fiscal Years**

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- <sup>(1)</sup> **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 20, 2015  
Net taxable value not adjusted for frozen values - frozen levy \$2,048,325
- <sup>(2)</sup> **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 21, 2014  
Net taxable value not adjusted for frozen values - frozen levy \$1,915,929
- <sup>(3)</sup> **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 15, 2013  
Net taxable value not adjusted for frozen values - frozen levy \$1,857,709
- <sup>(4)</sup> **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 16, 2012  
Net taxable value not adjusted for frozen values - frozen levy \$1,795,796 - - ***adjusted for error in Zone value***
- <sup>(5)</sup> **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 18, 2011  
Net taxable value not adjusted for frozen values - frozen levy \$1,686,806
- <sup>(6)</sup> **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 19, 2010  
Net taxable value not adjusted for frozen values - frozen levy \$1,641,477
- <sup>(7)</sup> **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 20, 2009  
Net taxable value not adjusted for frozen values - frozen levy \$1,593,291
- <sup>(8)</sup> **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 21, 2008  
Net taxable value not adjusted for frozen values - frozen levy \$1,540,393
- <sup>(9)</sup> Net taxable value not adjusted for frozen values
- <sup>(10)</sup> Excludes amount applicable to the Tax Increment District (Reinvestment Zone No. 1)

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TEMPLE, TEXAS, LEVYING TAXES AND SETTING A TAX RATE FOR THE CITY OF TEMPLE FOR THE TAX YEAR 2015 (FISCAL YEAR 2016), AND MAKING THE APPROPRIATIONS FOR THE REGULAR OPERATION OF THE CITY AND FOR THE OPERATION OF ITS WATER AND SEWER SYSTEMS; DECLARING FINDINGS OF FACT; PROVIDING AN EFFECTIVE DATE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN OPEN MEETINGS CLAUSE.

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**Whereas**, the City Council held a public hearing on the proposed fiscal year 2015-2016 budget on August 6, 2015, and at that meeting they discussed the tax rate and took a vote to set the meeting for adoption of the proposed tax rate of \$0.6298 per \$100 valuation for August 27, 2015;

**Whereas**, the City Council also took a vote at the August 6, 2015, City Council meeting to set the public hearing dates on the proposed tax rate of \$0.6298 per \$100 valuation for August 14, 2015, special meeting and August 20, 2015, regular meeting;

**Whereas**, the City Council held two public hearings on the proposed tax rate for tax year 2015 as scheduled;

**Whereas**, at each public hearing the City Council announced the 27<sup>th</sup> day of August, 2015, at 3:30 p.m. as the date and time for a vote on the proposed tax rate;

**Whereas**, the City Council set and announced the 27<sup>th</sup> day of August, 2015, at 3:30 p.m. as the date and time for a public hearing on the proposed budget for the fiscal year beginning October 1, 2015, and ending September 30, 2016, and in accordance with the City Charter requirements, notice was published in the Temple Daily Telegram that the hearing on the proposed budget would be held on the 27<sup>th</sup> day of August, 2015, at 3:30 p.m.;

**Whereas**, the City Council considered and adopted the City Budget for the fiscal year beginning October 1, 2015, and ending September 30, 2016; and

**Whereas**, the estimated tax rate impact for the Parks' General Bond projects approved by voters on May 9, 2015 is .05¢. The Debt Service component of the tax rate includes the additional .05¢.

**Whereas**, the City Council approved the tax appraisal roll and authorized the collection of the total amount of tax that can be determined for the tax year 2015 (fiscal year 2016) and desires to establish the tax rate on \$100 valuation of all property; real, personal, and mixed, subject to taxation for that tax year that would result in a tax rate of \$0.6298 per \$100 of assessed property valuation.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEMPLE, TEXAS, THAT:

**Part 1:** The following tax rate on \$100 valuation for the City of Temple, Texas, be and is hereby levied and adopted for the tax year 2015-2016 as follows:

For the purpose of maintenance and operation;	\$ 0.3234
For the payment of principal and interest on bonds, warrants and certificates of obligation and other debt of this City;	<u>\$ 0.3064</u>
TOTAL TAX RATE	<u>\$0.6298</u> per each \$100 of assessed property valuation
Total Estimated Tax Levy (100%)	<u>\$23,742,734</u>
Total Estimated Tax Levy – (Tax Increment District for City of Temple)	<u>\$4,220,112</u>

The above tax rate is hereby levied and adopted on the assessed valuation of all property, real, personal and mixed, subject to taxation by the City of Temple for the tax year 2015, for the City's departmental purposes for interest and sinking fund accounts in accordance with the budget adopted by the City Council on the 27<sup>th</sup> day of August, 2015, to-wit: and all such ad valorem taxes shall become due on the 31<sup>st</sup> day of January, 2016, and shall, unless paid, become delinquent on the 1<sup>st</sup> day of February, 2016.

**Part 2:** The Director of Finance is hereby authorized to assess and collect the taxes of the City of Temple employing the above tax rate.

**Part 3:** The *Residential Homestead Exemption* for property owners shall remain at \$5,000 or 20% of the assessed value whichever is greater. The *Over 65 Residential Homestead Exemption* shall remain at \$10,000. The *Disabled Individual Property Owners Exemption* shall be \$10,000 (as authorized by an ordinance passed by the City Council on July 3, 2003, and in accordance with Texas Tax Code Section 11.13).

**Part 4:** The ad valorem tax freeze on the residence homestead of a person who is disabled or sixty-five (65) years of age or older shall also be effective (as authorized in an election held in the City of Temple on May 7, 2005). The amount of tax year 2005 City taxes will set the qualifying homeowners tax ceiling amount. Future City taxes on that homestead cannot exceed the tax year 2005 tax amount (but may be less). The tax limitation, however, may be adjusted higher for an increase in improvements to the homestead, other than repairs and those improvements made to comply with governmental regulations.

**Part 5:** All monies on hand on the 1<sup>st</sup> day of October, 2015, belonging to the City of Temple, Texas, and other than monies belonging to the credit of its Water and Sewer Departments, and all monies received by the City during the fiscal year 2016, other than monies received from operation of its Water and Sewer Department, be and are hereby appropriated for the several purposes other than its water and sewer systems and in the respective amounts set forth in the budget adopted by the City Council on the 27<sup>th</sup> day of August, 2015.

**Part 6:** Any funds needed for carrying out the budget shall be financed by deficiency warrants, and authority is hereby given to the City Manager and the Mayor to issue deficiency warrants, if necessary, to defray the current expenses for the City during the ensuing fiscal year in such amounts and at such times as shall be necessary in the judgment of the City Council.

**Part 7:** The declarations, determinations, and findings declared, made and found in the preamble of this Ordinance are hereby adopted, restated and made a part of the operative provisions hereof.

**Part 8:** This Ordinance shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Temple, Texas.

**Part 9:** If any provision of this Ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not effect other provisions or applications of the Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared to be severable.

**Part 10:** It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED on First Reading on the **26<sup>th</sup>** day of **August**, 2015.

PASSED AND APPROVED on Second Reading and Public Hearing on the **27<sup>th</sup>** day of **August**, 2015.

THE CITY OF TEMPLE, TEXAS

\_\_\_\_\_  
DANIEL A. DUNN, Mayor

ATTEST:

APPROVED AS TO FORM:

\_\_\_\_\_  
Lacy Borgeson  
City Secretary

\_\_\_\_\_  
Kayla Landeros  
City Attorney