



**SPECIAL CALLED
MEETING OF THE
TEMPLE CITY COUNCIL
MUNICIPAL BUILDING**

**2 NORTH MAIN STREET
CITY COUNCIL CHAMBERS – 2ND FLOOR
TEMPLE, TX**

FRIDAY, AUGUST 12, 2016

8:30 A.M.

AGENDA

I. CALL TO ORDER

1. Invocation
2. Pledge of Allegiance

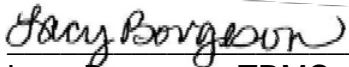
II. BUDGET ITEMS

3. **PUBLIC HEARING** – Conduct the first of two public hearings to receive comments on the proposed tax rate of .6572 cents per \$100 valuation for fiscal year 2017 (2016 tax year), and announce meeting to adopt the proposed tax rate on August 26, 2016.
4. **2016-4798: FIRST READING - PUBLIC HEARING** – 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 2016 (fiscal year 2017).
5. **2016-4799: FIRST READING - PUBLIC HEARING** - Consider adopting an ordinance levying taxes and setting a tax rate for the City for the tax year 2016 (fiscal year 2017), making the appropriation for the regular operation of the City.
6. Discuss a potential amendment to the 2014 Chapter 380 Economic Development Agreement between the City of Temple, Temple Historic Arcadia Theatre, Inc. and Criterion Management Group, LLC.

Executive Session – Pursuant to Texas Government Code Section 551.087, the City Council may meet in executive session to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations.

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

I hereby certify that a true and correct copy of this Notice of Meeting was posted in a public place at 1:30 PM, on Thursday, August 5, 2016.



Lacy Borgeson, TRMC
City Secretary



COUNCIL AGENDA ITEM MEMORANDUM

08/12/16
Item #3
Special Agenda
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DEPT./DIVISION SUBMISSION & REVIEW:

Jonathan Graham, City Manager
Traci L. Barnard, Director of Finance

ITEM DESCRIPTION: PUBLIC HEARING – Conduct the first of two public hearings to receive comments on the proposed tax rate of 65.72 cents per \$100 valuation for fiscal year 2017 (2016 tax year), and announce meeting to adopt the proposed tax rate on August 26, 2016.

STAFF RECOMMENDATION: Conduct a public hearing but no action is required.

ITEM SUMMARY: At the August 4, 2016 regular meeting, Council discussed the proposed tax rate of 65.72 cents per \$100 valuation and adopted a resolution scheduling the adoption of the proposed tax rate for August 26, 2016, and setting public hearings for August 12, 2016 and August 18, 2016 on the proposed tax rate for FY 2016-2017.

The proposed meeting dates and publication schedules comply with the Truth-In-Taxation requirements set forth by State Law and the City Charter.

The FY 2016-2017 budget was prepared with a preliminary total tax rate of 66.48 cents per \$100 valuation and a preliminary tax base of \$3,985,432,114 (an estimated 3.77% increase from prior year).

On July 18, 2016, the Chief Appraiser certified the tax roll of \$3,970,340,738 (a 3.37% increase from prior year). On July 26, 2016, the Chief Appraiser calculated the effective tax rate of 62.46 cents. Changes in the tax rate components as compared to the preliminary budget filed June 24, 2016 are as follows:

Comparing proposed tax rate of 65.72 cents to the *preliminary* rate of 66.48 cents as proposed in the budget filed on June 24, 2016:

	PRELIMINARY FY 2017	PROPOSED FY 2017	Increase (Decrease)
Proposed Tax Rate			
M&O (Maintenance & Operation)	\$ 0.3234	\$ 0.3142	\$ (0.0092)
I&S (Interest & Sinking - Debt)	0.3414	0.3430	0.0016
	<u>\$ 0.6648</u>	<u>\$ 0.6572</u>	<u>\$ (0.0076)</u>

An adjustment of the certified taxable value (\$3,970,340,738) from the preliminary taxable value (\$3,985,432,114); and an increase in the frozen tax levy to \$2,229,427 from a preliminary levy of \$2,222,630 will result in a net decrease to the M&O revenue by \$367,729 as compared to the preliminary budget filed on June 24, 2016. The decrease in the certified taxable value as compared to the preliminary taxable value will result in a net increase in the I&S debt revenue by \$1,658.

Comparing the proposed tax rate of 65.72 cents to the *current FY 2016 adopted* tax rate of 62.98 cents:

	FY 2016	PROPOSED FY 2017	Increase (Decrease)
Proposed Tax Rate			
M&O (Maintenance & Operation)	\$ 0.3234	\$ 0.3142	\$ (0.0092)
I&S (Interest & Sinking - Debt)	0.3064	0.3430	0.0366
	<u>\$ 0.6298</u>	<u>\$ 0.6572</u>	<u>\$ 0.0274</u>

The I&S component of the tax rate includes the estimated additional tax rate adjustment to support the continued implementation of the transportation capital improvement program.

Example 1 – Annual Property Tax - \$100,000 Taxable Value:

With the proposed tax rate of 65.72 cents per \$100 valuation, the cost to a homeowner with a taxable value of \$100,000 would increase by \$27.40 per year (\$2.28 per month) if there was no change in taxable value from the prior year.

Example 2 – Annual Property Tax - Average Taxable Value for City of Temple:

The preceding tax year’s average taxable value of a residence homestead in Temple was \$103,075. In the current tax year, the average taxable value a residence homestead in Temple is \$106,267. With the proposed tax rate of 65.72 cents per \$100 valuation, there would be an annual increase of \$49.22 in taxes (\$4.10 per month).

FISCAL IMPACT:

Changes from the preliminary tax rate and base used to calculate the filed budget on June 24, 2016 to the proposed rate with the certified tax roll as presented August 12, 2016 are as follows:

	Filed Budget 06/24/16	Proposed Budget 08/12/16	Increase/ (Decrease)
<i>Tax Base*</i>	\$3,985,432,114	\$3,970,340,738	(\$15,091,376)
<i>Tax Rate:</i>			
(General) M&O	32.34¢	31.42¢	(0.92¢)
(Debt) I&S	34.14¢	34.30¢	0.16¢
Total Tax Rate	66.48¢	65.72¢	(0.76¢)
<i>Tax Levy:</i>			
(General) M&O	\$11,514,895	\$11,136,655	(\$378,240)
Frozen Taxes	2,222,630	2,229,427	6,797
(Debt) I&S	12,155,798	12,157,456	1,658
Total Tax Levy*	\$25,893,323	\$25,523,539	(\$369,784)
<i>Budget:</i>			
Projected Revenues	\$67,726,478	\$67,487,385	(\$239,093)
Proposed Expenditures	70,707,696	70,468,603	(239,093)

*Excludes Reinvestment Zone No. 1

**FY 2017
GENERAL FUND PROPOSED BUDGET
SCHEDULE OF ADJUSTMENTS AFTER FILING PROPOSED BUDGET**

	Proposed Budget		Increase (Decrease)
	Filed Copy as of 06-24-16	Current as of 08-12-16	
Projected Revenues	\$ 67,726,478	\$ 67,487,385	\$ (239,093) ^A
Proposed Budget Expenditures	69,423,380	69,184,287	(239,093) ^B
Excess Revenues Over (Under) Expenditures	(1,696,902)	(1,696,902)	-
Transfers In (Out):			
Less: Transfer Out To Debt Service Fund -			
Solid Waste/CNG	(985,000)	(985,000)	-
FY 2016 Bldg Improvements/Garbage Trucks	(299,316)	(299,316)	-
Total Transfer In (Out)	(1,284,316)	(1,284,316)	-
Excess Revenues Over (Under) Expenditures for FY 2017	\$ (2,981,218)	\$ (2,981,218)	\$ -
Recommended Use of Undesignated Fund Balance			
- TEDC Matrix Funding	\$ 522,000	\$ 522,000	\$ -
- Capital Equipment Funding	2,359,218	2,359,218	-
- Strategic Investment Zone Funding	100,000	100,000	-
	\$ 2,981,218	\$ 2,981,218	\$ -

Explanation of Changes from Filed Budget to Proposed Budget @ 08/12/2016:

^A **Revenue Changes:**

Required adjustment from preliminary to certified tax roll	\$ (367,729)
Adjusted revenue estimates	128,636
Total Revenue Changes	\$ (239,093)

^B **Expenditure Changes:**

Various operational adjustments	\$ (237,602)
Adjusted contingency for adjustment from preliminary to certified tax roll	(1,491)
Total Expenditures Changes	\$ (239,093)

Net Revenue Over (Under) Expenditures

\$ -

FY 2017
DEBT SERVICE FUND PROPOSED BUDGET
SCHEDULE OF ADJUSTMENTS AFTER FILING PROPOSED BUDGET

	Proposed Budget		Increase (Decrease)
	Filed Copy as of 06-24-16	Current as of 08-12-16	
Projected Revenues	\$ 13,315,214	\$ 13,315,214	\$ -
Proposed Budget Expenditures	14,900,556	14,900,556	-
Excess Revenues Over (Under) Expenditures	\$ (1,585,342)	\$ (1,585,342)	-
Transfers In (Out):			
Plus: Transfer In From General Fund -			
Solid Waste/CNG	985,000	985,000	-
FY 2016 Bldg Improvements/Garbage Trucks	299,316	299,316	-
Total Transfer In (Out)	1,284,316	1,284,316	-
Excess Revenues Over (Under) Expenditures for FY 2017	\$ (301,026)	\$ (301,026)	\$ -
Recommended Use of Undesignated Fund Balance	301,026	301,026	-
	\$ -	\$ -	\$ -

ATTACHMENTS:
Not applicable



COUNCIL AGENDA ITEM MEMORANDUM

08/12/16
Item #4
Special Agenda
Page 1 of 2

DEPT./DIVISION SUBMISSION & REVIEW:

Traci L. Barnard, Director of Finance

ITEM DESCRIPTION: FIRST READING – PUBLIC HEARING - 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 2016 (fiscal year 2017).

STAFF RECOMMENDATION: Adopt ordinance as presented in item description, on first reading and schedule second reading, public hearing, and final adoption for August 26, 2016.

ITEM SUMMARY: The proposed ordinance will adopt the ad valorem property tax roll certified by the Tax Appraisal District of Bell County, in the amount of \$4,406,597,441. The total 2017 taxable value is as follows:

Taxable Value –

	Certified <u>Taxable Value</u>	% of +/- <u>from Prior Year</u>
City of Temple	\$3,544,447,917	2.90%
Freeze Taxable*	<u>425,892,821</u>	<u>7.52%</u>
Total Adjusted Value	\$3,970,340,738	3.37%
Tax Increment District (Reinvestment Zone No. 1)	<u>436,256,703</u>	<u>-34.89%</u>
Total Taxable Value	<u>\$4,406,597,441</u>	<u>-2.31%</u>

FISCAL IMPACT: The tax levy at the proposed tax rate of \$0.6572 in the 2016-2017 fiscal year is:

TAX RATE			TAX LEVY		
	FY 2017	FY 2016		FY 2016	FY 2016
Maintenance & Operations	\$ 0.3142	\$ 0.3234	Maintenance & Operations	\$ 11,136,655	\$ 11,140,000
Debt Service	0.3430	0.3064	Debt Service	12,157,456	10,554,409
	--	--	Frozen Taxes*	2,229,427	2,048,325
Total Tax Rate	\$ 0.6572	\$ 0.6298	Total Tax Levy	\$ 25,523,538	\$ 23,742,734
			Budget w/M&O at 99% Collection and I&S at 100.5% Collection	\$ 25,389,877	\$ 23,663,623
Tax Increment District (Reinvestment Zone No. 1)			Tax Increment District (Reinvestment Zone No. 1)		
Total Tax Rate	\$ 0.6572	\$ 0.6298	Total Tax Levy	\$ 2,867,079	\$ 4,220,112

* - Frozen value = \$425,892,821

ATTACHMENTS:
[2016 Certified Tax Roll](#)
 Ordinance – to be provided

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
Jared Bryan Vice Chairman / Secretary

DIRECTORS
Robert Jones
Susan Jones
Wade Matthews
Scott Morrow
Virginia Suarez

July 18, 2016

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 2016 tax year for your entity. The Appraisal Review Board of Bell County certified the appraisal roll on the 15th of July 2016. The Appraisal District has certified a total freeze adjusted taxable value for your entity as \$3,980,205,871.

Sincerely

Marvin Hahn
Chief Appraiser

MH/lh

2016 CERTIFIED TOTALS

TTE - CITY OF TEMPLE

Property Count: 36,251

Grand Totals

7/19/2016

5:17:50PM

Land		Value			
Homesite:		276,399,812			
Non Homesite:		331,426,079			
Ag Market:		49,621,717			
Timber Market:		0		Total Land	(+) 657,447,608
Improvement		Value			
Homesite:		2,149,352,636		Total Improvements	(+) 4,136,649,179
Non Homesite:		1,987,296,543			
Non Real		Count	Value		
Personal Property:		2,842	1,061,361,370	Total Non Real	(+) 1,071,474,150
Mineral Property:		0	0	Market Value	= 5,865,570,937
Autos:		1,085	10,112,780		
Ag	Non Exempt	Exempt			
Total Productivity Market:	49,339,337	282,380			
Ag Use:	4,064,112	5,596		Productivity Loss	(-) 45,275,225
Timber Use:	0	0		Appraised Value	= 5,820,295,712
Productivity Loss:	45,275,225	276,784		Homestead Cap	(-) 4,656,862
				Assessed Value	= 5,815,638,850
				Total Exemptions Amount (Breakdown on Next Page)	(-) 1,409,041,409
				Net Taxable	= 4,406,597,441

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	38,592,273	21,246,685	113,856.16	133,167.12	440		
DPS	116,483	83,186	461.95	461.95	1		
OV65	597,986,888	404,562,950	2,115,109.05	2,189,494.09	4,853		
Total	636,695,644	425,892,821	2,229,427.16	2,323,123.16	5,294	Freeze Taxable	(-) 425,892,821
Tax Rate	0.629800						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	4,103,815	3,245,275	2,746,526	498,749	19		
Total	4,103,815	3,245,275	2,746,526	498,749	19	Transfer Adjustment	(-) 498,749
						Freeze Adjusted Taxable	= 3,980,205,871

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 27,296,763.74 = 3,980,205,871 * (0.629800 / 100) + 2,229,427.16

Tif Zone Code	Tax Increment Loss
TETIF1	420,891,413
TETIF2	15,365,290
Tax Increment Finance Value:	436,256,703
Tax Increment Finance Levy:	2,747,544.72

2016 CERTIFIED TOTALS

Property Count: 36,251

TTE - CITY OF TEMPLE

Effective Rate Assumption

7/19/2016

5:18:06PM

New Value

TOTAL NEW VALUE MARKET: \$126,593,262
 TOTAL NEW VALUE TAXABLE: \$113,193,201

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	2	2015 Market Value	\$1,840
EX-XV	Other Exemptions (including public property, r	62	2015 Market Value	\$1,491,670
EX366	HOUSE BILL 366	17	2015 Market Value	\$133,844
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,627,354

Exemption	Description	Count		Exemption Amount
DP	DISABILITY	12		\$120,000
DV1	Disabled Veterans 10% - 29%	13		\$86,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	2		\$10,000
DV2	Disabled Veterans 30% - 49%	20		\$163,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	1		\$7,500
DV3	Disabled Veterans 50% - 69%	41		\$428,000
DV4	Disabled Veterans 70% - 100%	78		\$852,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	10		\$60,000
DVHS	Disabled Veteran Homestead	29		\$4,219,572
HS	HOMESTEAD	643		\$20,139,657
OV65	OVER 65	300		\$2,774,803
OV65S	OVER 65 Surviving Spouse	2		\$10,000
PARTIAL EXEMPTIONS VALUE LOSS				1,151
NEW EXEMPTIONS VALUE LOSS				\$30,498,386

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$30,498,386

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,579	\$132,044	\$25,777	\$106,267
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
13,425	\$131,549	\$25,659	\$105,890

2016 CERTIFIED TOTALS
TTE - CITY OF TEMPLE
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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COUNCIL AGENDA ITEM MEMORANDUM

08/12/16
Item #5
Special Agenda
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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 2016 (fiscal year 2017), 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 26, 2016.

ITEM SUMMARY: The Fiscal 2016-2017 Budget will require adoption of a property tax rate of \$0.6572 per \$100 of taxable assessed property value. The proposed tax rate will generate \$23,294,112 of property tax levy when applied to an ad valorem tax base of \$3,970,340,738 less \$425,892,821 of freeze taxable value. In addition, there will be \$2,229,427 in frozen tax levy for a total property tax levy of \$25,523,539. The proposed tax rate of \$0.6572 represents a 5.22% increase over the effective tax rate of \$0.6246.

The Debt Service component of the tax rate includes the estimated additional tax rate adjustment to support the continued implementation of the transportation capital improvement program.

The fiscal year 2016-2017 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 2017	FY 2016		FY 2016	FY 2016
Maintenance & Operations	\$ 0.3142	\$ 0.3234	Maintenance & Operations	\$ 11,136,655	\$ 11,140,000
Debt Service	0.3430	0.3064	Debt Service	12,157,456	10,554,409
	--	--	Frozen Taxes*	2,229,427	2,048,325
Total Tax Rate	\$ 0.6572	\$ 0.6298	Total Tax Levy	\$ 25,523,538	\$ 23,742,734
			Budget w/M&O at 99% Collection and I&S at 100.5% Collection	\$ 25,389,877	\$ 23,663,623
Tax Increment District (Reinvestment Zone No. 1)			Tax Increment District (Reinvestment Zone No. 1)		
Total Tax Rate	\$ 0.6572	\$ 0.6298	Total Tax Levy	\$ 2,867,079	\$ 4,220,112

* - Frozen value = \$425,892,821

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 \$0.6572, which is effectively a 5.22 percent increase in the tax rate.”**

The second motion is as follows: **“I move that the ordinance setting the 2016-2017 tax rate in the amount of \$0.6572 per \$100 valuation comprised of \$0.3142 for maintenance and operations and \$0.3430 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 \$0.6572 per \$100 valuation, the cost to a homeowner with a taxable value of \$100,000 would increase by \$27.40 per year (\$2.28 per month) if there was no change in taxable value from the prior year.

ATTACHMENTS:

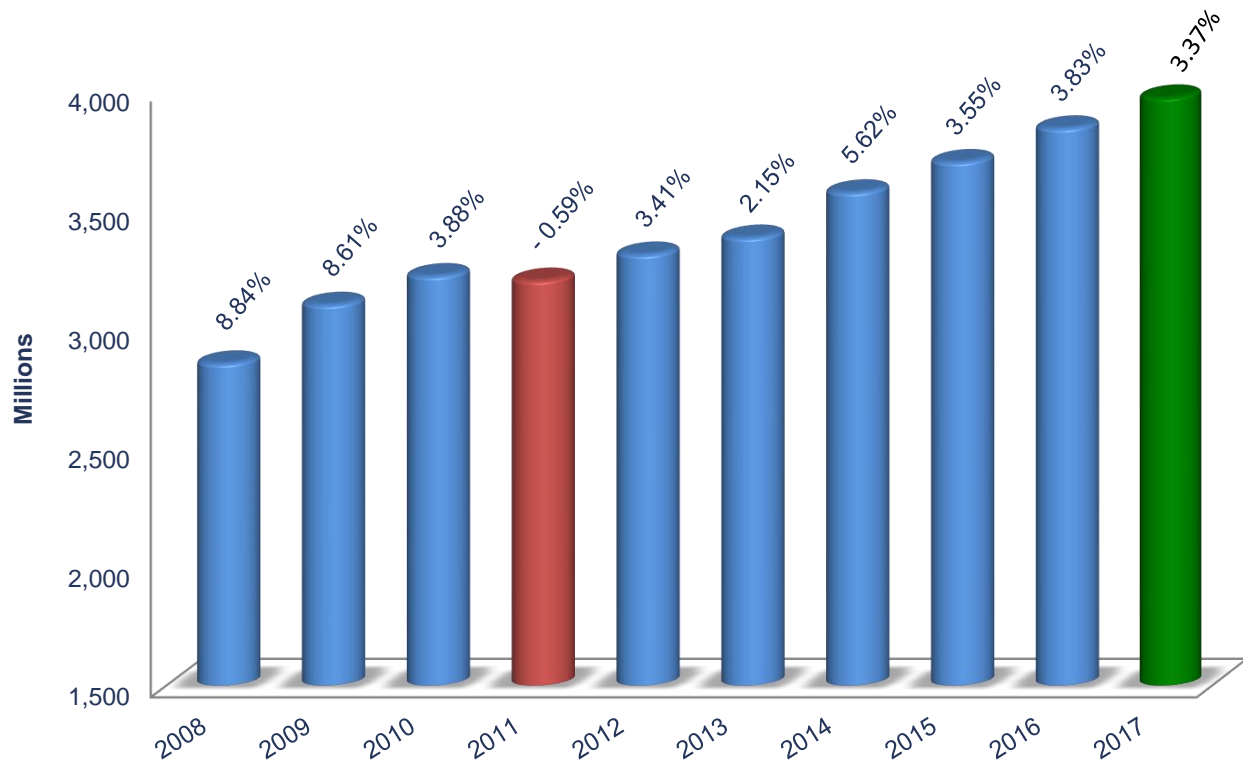
[Assessed Value of Taxable Property](#)

Ordinance - to be provided

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

Fiscal Year Ending September 30,	Taxable Property Valuation ⁽¹¹⁾	Percent (%) Increase (Decrease)
2008	2,854,755,588 ⁽¹⁰⁾	8.84%
2009	3,100,594,231 ⁽⁹⁾	8.61%
2010	3,221,022,514 ⁽⁸⁾	3.88%
2011	3,201,978,908 ⁽⁷⁾	-0.59%
2012	3,311,259,863 ⁽⁶⁾	3.41%
2013	3,382,401,984 ⁽⁵⁾	2.15%
2014	3,572,423,141 ⁽⁴⁾	5.62%
2015	3,699,245,668 ⁽³⁾	3.55%
2016	3,840,746,157 ⁽²⁾	3.83%
2017	3,970,340,738 ⁽¹⁾	3.37%
Average Annual Increase		4.27%

See footnotes on page 2



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

- (1) **Source Document:** Tax Appraisal District of Bell County - Certified Tax Roll - July 18, 2016
Net taxable value not adjusted for frozen values - frozen levy \$2,229,427
- (2) **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
- (3) **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
- (4) **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
- (5) **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**
- (6) **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
- (7) **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
- (8) **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
- (9) **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
- (10) Net taxable value not adjusted for frozen values
- (11) Excludes amount applicable to the Tax Increment District (Reinvestment Zone No. 1)