



# City of Belton, Texas

Special Called City Council Meeting Agenda  
Tuesday, August 4, 2020 - 5:30 p.m.  
Wright Room (Council) and Evans Room (Public)  
Harris Community Center  
401 N. Alexander, Belton, Texas

**PLEASE NOTE: FACE COVERINGS WILL BE REQUIRED  
WHERE SOCIAL DISTANCING CANNOT BE  
MAINTAINED.**

Pledge of Allegiance. The Pledge of Allegiance to the U.S. Flag will be led by Councilmember Craig Pearson.

Texas Pledge. The Pledge of Allegiance to the Texas Flag will be led by Director of Finance Mike Rodgers.

*"Honor the Texas flag; I pledge allegiance to thee Texas, one state under God, one and indivisible."*

Invocation. The Invocation will be given by Councilmember Dan Kirkley.

1. Call to order.
2. Public Comments.

***Citizens who desire to address the Council on any matter may register to do so prior to this meeting and speak during this item. Forms are located on the table outside of the south side entry to the meeting room. Please state your name and address for the record, and limit your comments to three minutes. Also, please understand that while the Council appreciates hearing your comments, State law (Texas Gov't Code §551.042) prohibits them from: (1) engaging in discussion other than providing a statement of specific factual information or reciting existing City policy, and (2) taking action other than directing Staff to place the matter on a future agenda.***

3. Consider minutes of July 28, 2020, City Council Meeting.

## **FY2021 Budget**

4. Propose an ad valorem tax rate for the 2020 tax year (FY 2021).

5. Call for a public hearing to be held on Tuesday, September 8, 2020, at 5:30 p.m., at the Harris Community Center, 401 N. Alexander, for the proposed tax rate for the 2020 tax year (FY 2021).

### **Executive Session**

6. Executive Session pursuant to the provision of the Open Meetings Law, Chapter 551, Govt. Code, Vernon's Texas Codes Annotated, in accordance with the authority contained in Section 551.071, Consultation with Attorney.

*The City Council reserves the right to adjourn into Executive Session at any time regarding any issue on this agenda for which it is legally permissible.*

**Belton City Council Meeting**  
**July 28, 2020 – 5:30 P.M.**

The Belton City Council met in an in-person/virtual meeting via Zoom meeting due to the COVID-19 Public Health Emergency that has been declared by Governor Greg Abbott, Bell County Judge David Blackburn and Belton Mayor Marion Grayson. Members present included Mayor Pro Tem Wayne Carpenter (Zoom) and Councilmembers David K. Leigh, John R. Holmes, Sr., Craig Pearson, Guy O'Banion and Dan Kirkley. Staff present included Sam Listi, John Messer, Amy Casey, Gene Ellis, Larry Berg, Cheryl Maxwell, Tina Moore, Paul Romer, Chris Brown, Mike Rodgers, and Jeremy Allamon.

The Pledge of Allegiance to the U.S. Flag was led by Councilmember John R. Holmes, Sr. and the Pledge of Allegiance to the Texas Flag was led by City Manager Sam Listi. The Invocation was given by Councilmember Craig Pearson.

Mayor Pro Tem Carpenter acknowledged the passing of James Burrell, a great African American teacher and coach who was employed by Belton ISD for 53 years. He was well known and well respected by many. He will be missed.

1. **Call to order.** Mayor Pro Tem Carpenter called the meeting to order at 5:34 p.m.

2. **Public Comments.** *(Audio 2:36)*

- Art Resa – 620 Surghnor (Belton)
- Conn Tatum – PO Box 34 (Davila)
- Gerald Fletcher – 3311 HK Dodgen Loop (Temple)
- Jim Bounds – 804 FM 2271 (Temple)

**Consent Agenda** *(Audio 15:59)*

Items 3-8 under this section are considered to be routine by the City Council and may be enacted by one motion. If discussion is desired by the Council, any item may be removed from the Consent Agenda prior to voting, at the request of any Councilmember, and it will be considered separately.

3. **Consider minutes of previous meetings:**

- A. **July 14, 2020, City Council Workshop Meeting**
- B. **July 14, 2020, City Council Regular Meeting**

4. **Consider reappointment to the Housing Board of Adjustments and Appeals –**  
John Corsi

5. **Consider authorizing a Façade Improvement Grant to The Spa and Salon at Greenbriar at 217 E. Central Avenue.**

6. **Consider authorizing the City Manager to execute a contract for the Sparta Road and Avenue O Generators project, and any change orders associated with the contract, not to exceed the amount authorized under State law.**
7. **Consider a resolution confirming consent for a proposed bond issue by the Bell County Municipal Utility District (MUD) No. 1 as provided for in the Development Agreement between the City, the MUD, and W&B Development II, LLC.**
8. **Consider changing the name of Confederate Park and Confederate Park Drive and delegating the matter to the Parks Board for naming recommendations.**

Mayor Pro Tem Carpenter said that Item 8 would be pulled for discussion. Councilmember Leigh also asked that Items 4 and 5 be pulled for discussion.

Upon a motion for approval by Councilmember Leigh, and a second by Councilmember Holmes, Consent Agenda Items 3, 6 and 7, including the following captioned resolution, were unanimously approved upon a vote of 6-0.

#### **RESOLUTION NO. 2020-23-R**

#### **A RESOLUTION OF THE CITY OF BELTON, TEXAS, PROVIDING CONSENT FOR THE APPLICATION OF BELL COUNTY MUNICIPAL UTILITY DISTRICT NO. 1 TO ISSUE \$3.275 MILLION IN BONDS**

Item #4: City Clerk Amy Casey said that John Corsi has agreed to serve another term on the Housing Board of Adjustment and Appeals.

Upon a motion for approval by Councilmember Leigh, and a second by Councilmember Holmes, Consent Agenda Item 4 was approved upon a unanimous vote of 6-0.

Item #5: Historic Preservation Officer Tina Moore explained that The Spa and Salon at Greenbriar had applied for a FIG grant to replace a window on the building located at 217 E. Central.

Upon a motion for approval by Councilmember Leigh, and a second by Councilmember Pearson, Consent Agenda 5 was approved upon a unanimous vote of 6-0.

Item #8: City Manager Sam Listi made a short presentation regarding the renaming of Confederate Park and Confederate Park Drive including the process that will be followed by the Parks Board who will bring naming recommendations to the Council for a final decision.

Upon a motion for approval by Councilmember Pearson, and a second by Councilmember Holmes, the Consent Agenda Item 8 was unanimously approved upon a vote of 6-0.

## **Planning and Zoning**

9. **Hold a public hearing and consider an ordinance amending Section 27, Light Industrial District, to allow the following as permitted uses:** *(Audio 39:58)*

- A. **Office, Professional and General Administrative**
- B. **Office Showroom/Warehouse**

Public Hearing: no one spoke for or against.

Upon a motion by Councilmember Holmes and a second by Councilmember O'Banion, the Zoning Ordinance Chapter 27, Light Industrial District, was amended upon a unanimous vote of 6-0.

### **ORDINANCE 2020-26**

**AN ORDINANCE OF THE CITY OF BELTON, TEXAS, AMENDING THE ZONING ORDINANCE BY AMENDING SECTION 27, LIGHT INDUSTRIAL DISTRICT, TO ALLOW OFFICE-PROFESSIONAL AND GENERAL ADMINISTRATIVE, AND OFFICE SHOWROOM/WAREHOUSE AS PERMITTED USES; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A PENALTY; AND PROVIDING AN EFFECTIVE DATE.**

10. **Consider a final plat of Chick Addition, Phase VIII, comprising 13.79 acres, located along an extension of Saint John Street, on the west side of Lark Trail, south of W. Amity Road, in Belton's ETJ.** *(Audio 45:26)*

Councilmember Holmes made a motion for approval of the final plat of Chick Addition, Phase VIII, including:

- Approval of variance to water flow requirement for fire protection;
- Approval of variance to the parkland dedication/fee requirement; and
- City letter of outstanding conditions for plat approval dated July 8, 2020.

The motion was seconded by Councilmember Pearson, and was unanimously approved upon a vote of 6-0.

## **Miscellaneous**

11. **Hold a public hearing and discuss proposed Charter amendments.** *(Audio 50:27)*

Charter Review Committee Member, Daniel Bucher, presented the proposed Charter Amendments as shown in Exhibit "A".

Public Hearing: Art Resa, 620 Surghnor, said he is not in favor of election of Councilmembers “at large.” He is in favor of geographic districts.

No action was required of the Council on this item at this time. On August 11, 2020, the Council may call a Charter Amendment Election for November 2020 should they so choose.

### **FY 2021 Budget**

**12. Receive a presentation and discuss amendments to the City of Belton Fee and Rate Schedule for FY2021.** *(Audio 1:12:44)*

City Clerk Amy Casey presented the proposed changes to the Fee and Rate Schedule for FY2021 as shown in Exhibit “B.” No action is required of the Council at this time. The Fee and Rate Schedule will be presented for adoption on September 8, 2020, and will be revised based on comments received.

**13. Presentation of the Fiscal Year 2021 Proposed Annual Budget for the City of Belton.** *(Audio 1:24:49)*

Director of Finance Mike Rodgers presented an overview of the proposed FY2021 Budget. No action is required of the Council at this time. Adoption of the budget is scheduled for September 15, 2020, at a Special Called meeting of the City Council.

**14. Call for a public hearing to be held on Tuesday, September 8, 2020, at 5:30 p.m., at the Harris Community Center, 401 N. Alexander, for the City of Belton Budget for Fiscal Year beginning October 1, 2020, and ending September 30, 2021.** *(Audio 1:39:49)*

Councilmember Leigh made a motion for a public hearing to be held on the proposed FY2021 budget on Tuesday, September 8, 2020, at 5:30 p.m. Councilmember Holmes seconded the motion which was unanimously approved upon a vote of 6-0.

There being no further business, the Mayor adjourned the meeting at 7:11 p.m.

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Marion Grayson, Mayor

ATTEST:

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Amy M. Casey, City Clerk



# **PROPOSED CHARTER AMENDMENTS**

**PRESENTATION TO CITY COUNCIL – JULY 28, 2020**



# CHARTER REVIEW COMMITTEE

- DAVE COVINGTON, CHAIR

- ALTON MCCALLUM, VICE CHAIR

- BRETT BAGGERLY

- BRANDON BOZON

- DANIEL BUCHER

- JANE DOMINGUEZ

- DAN KIRKLEY

- DAVID K. LEIGH

- CRAIG PEARSON

- JEANNIE PITTMAN



# PROPOSED AMENDMENTS

- **PROPOSITION A – 3 YEAR TERMS**
- **PROPOSITION B – APPOINTMENT OF MAYOR BY CITY COUNCIL**
- **PROPOSITION C – FILLING VACANCY BY APPOINTMENT**
- **PROPOSITION D – FLEXIBILITY IN GENERAL ELECTION DATE**
- **PROPOSITION E – FLEXIBILITY IN POLLING LOCATIONS**

# **PROPOSITION A – BALLOT LANGUAGE**

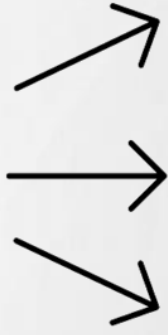
## **CITY COUNCIL THREE-YEAR TERM OF OFFICE**

**SHALL SECTION 3.01 OF THE CITY CHARTER BE AMENDED TO PROVIDE FOR THREE--YEAR TERMS OF OFFICE FOR THE MAYOR AND CITY COUNCIL, AND TO CONFORM SECTIONS 3.03, 5.09 AND 5.10 TO BE CONSISTENT WITH STATE LAW FOR THREE-YEAR TERMS BY PROVIDING FOR ELECTION BY MAJORITY VOTE, PROVIDING FOR RUNOFF ELECTIONS IF NO CANDIDATE IS ELECTED BY MAJORITY VOTE, AND PROVIDING FOR SPECIAL ELECTIONS TO FILL VACANCIES ON COUNCIL?**

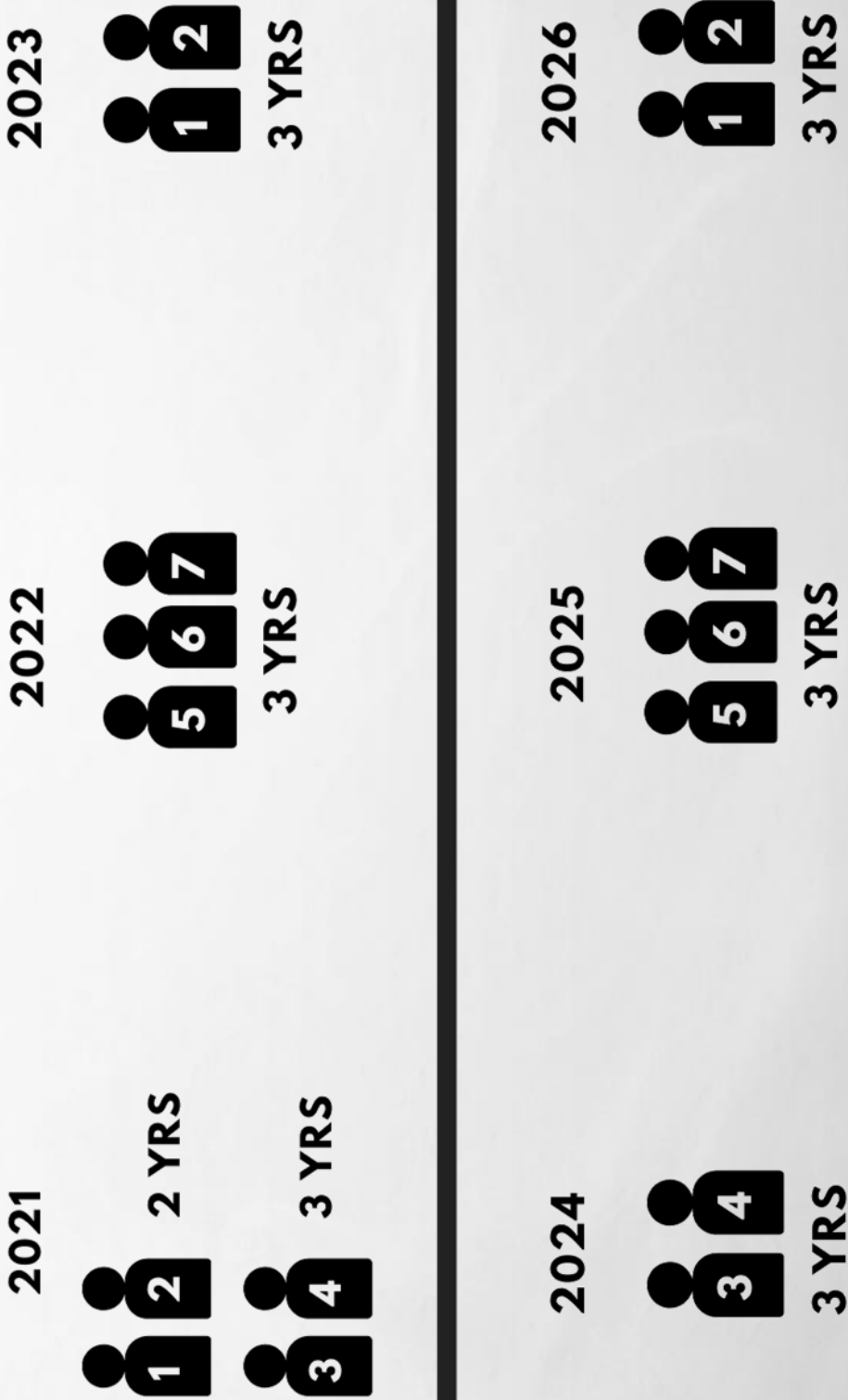
# **PROPOSITION A - EXPLAINED**

- **CHANGING FROM 2-YEAR TO 3-YEAR TERMS (WITH A TRANSITION PLAN)**
- **CHANGING FROM AT-LARGE POSITIONS TO PLACES**
- **CHANGING FROM PLURALITY (TOP VOTE GETTERS) TO MAJORITY (MUST GET >50%)**

# PROPOSITION A – PLACES ASSIGNED



# PROPOSITION A – TRANSITION PLAN



# **PROPOSITION A – PROS**

- **PROVIDES FOR LONGER TERMS**
- **PROVIDES STABILITY OF THE COUNCIL BECAUSE THERE ISN'T A MAJORITY UP FOR ELECTION AT THE SAME TIME**
- **“PLACES” ALLOWS A CANDIDATE TO SPECIFICALLY RUN AGAINST AN INCUMBENT WHO IS PERCEIVED TO NOT BE DOING A GOOD JOB**

# PROPOSITION A – CONS

- “PLACES” MAY LEAD TO NEGATIVE CAMPAIGNING
- MAJORITY VOTE CAN LEAD TO RUN-OFF ELECTIONS WHICH INCREASES ELECTION COSTS



# **PROPOSITION B – BALLOT LANGUAGE**

## **APPOINTMENT OF MAYOR BY CITY COUNCIL**

**SHALL SECTIONS 3.01, 3.02, 3.03, 4.01, 5.04, 5.09 AND 5.10 OF THE CITY CHARTER BE AMENDED TO PROVIDE FOR THE MAYOR TO BE APPOINTED EACH YEAR BY MAJORITY VOTE OF THE CITY COUNCIL FROM AMONG THE PERSONS ELECTED TO COUNCIL?**



# **PROPOSITION B - EXPLAINED**

- **CHANGING FROM DIRECT ELECTION OF THE MAYOR TO APPOINTMENT OF MAYOR BY COUNCIL**
- **1 YEAR APPOINTMENT VS. 2-YEAR OR 3-YEAR TERMS**

# PROPOSITION B – PROS AND CONS

## PROS:

- PREVENTS AN INEXPERIENCED PERSON FROM BEING MAYOR
- PERSON APPOINTED WILL BE MORE AWARE OF TIME COMMITMENT REQUIRED FOR THE POSITION OF MAYOR
- MAY LEAD TO GREATER INVOLVEMENT BY COUNCIL SINCE IT IS ONLY A 1-YEAR COMMITMENT

## CONS:

- PUBLIC MAY FEEL LESS IN CONTROL BECAUSE THEY CAN'T DIRECTLY ELECT THE MAYOR

# **PROPOSITION C – BALLOT LANGUAGE**

## **FILLING VACANCIES ON CITY COUNCIL**

**IF THREE-YEAR TERMS ARE ADOPTED, SHALL SECTION 3.03 OF THE CITY CHARTER BE AMENDED TO PROVIDE FOR A VACANCY IN A COUNCIL SEAT WITH AN UNEXPIRED TERM OF TWELVE MONTHS OR LESS TO BE FILLED BY APPOINTMENT BY THE CITY COUNCIL?**

# **PROPOSITION C - EXPLAINED**

- **IF 3-YEAR TERMS (PROPOSITION A) PASSES, THEN THE CHARTER HAS TO OUTLINE HOW VACANCIES IN OFFICE ARE FILLED WHEN THERE IS 12 MONTHS OR LESS REMAINING ON AN UNEXPIRED TERM. PROPOSING TO FILL THEM BY APPOINTMENT RATHER THAN CALLING A SPECIAL ELECTION.**

# **PROPOSITION D – BALLOT LANGUAGE**

## **AUTHORIZING CITY COUNCIL TO CHANGE THE GENERAL CITY ELECTION DATE**

**SHALL SECTION 5.03 OF THE CITY CHARTER BE AMENDED TO ALLOW THE CITY COUNCIL TO CHANGE THE DATE OF HOLDING THE GENERAL CITY ELECTION IF DOING SO IS ALLOWED BY STATE LAW AND THE GENERAL ELECTION DATE IS NOT CHANGED MORE OFTEN THAN EVERY FIVE YEARS?**

# **PROPOSITION D - EXPLAINED**

- **ALLOWS COUNCIL THE FLEXIBILITY TO CHANGE THE CITY ELECTION TO NOVEMBER (OR ANOTHER UNIFORM ELECTION DATE) SHOULD STATE LAW ALLOW SUCH CHANGE IN THE FUTURE.**
- **DATE CAN ONLY BE CHANGED ONCE EVERY 5 YEARS.**

# **PROPOSITION E – BALLOT LANGUAGE**

## **AUTHORIZING CITY COUNCIL TO CHANGE POLLING LOCATIONS**

**SHALL SECTION 5.05 OF THE CITY CHARTER BE AMENDED TO ALLOW THE CITY COUNCIL TO CHANGE THE POLLING LOCATIONS OF THE GENERAL CITY ELECTION TO THOSE DESIGNATED IN THE ELECTION ORDER?**



# **PROPOSITION E - EXPLAINED**

- **ALLOWS FLEXIBILITY IN THE CITY'S POLLING LOCATIONS.**



# NEXT STEPS

- **HOLD THE PUBLIC HEARING. NO OTHER ACTION IS NEEDED AT THIS TIME.**
- **COUNCIL ACTION, SCHEDULED FOR AUGUST 11<sup>TH</sup>, IS REQUIRED TO CALL FOR A CHARTER AMENDMENT ELECTION ON NOVEMBER 3, 2020.**



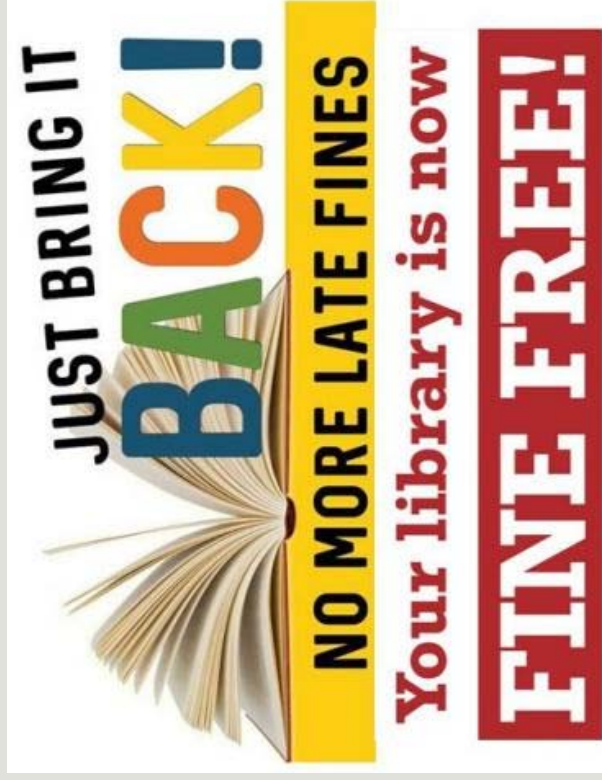
# Proposed Changes to FY 2021 Fee and Rate Schedule

Effective October 1, 2020

EXHIBIT "B"

## Sec. 2-29 Lena Armstrong Public Library Fees

|   |                            |
|---|----------------------------|
| <del>Temporarily Out of Circulation</del> | <del>\$5.00 per item</del> |
| <del>Scanning – Edit</del>                | <del>\$2.00 per page</del> |
| <del>Interlibrary Loan</del>              | <del>Postage cost</del>    |
| <del>Late DVDs</del>                      | <del>\$0.50 per day</del>  |



## Sec. 4-33 Building Permit Fees

*No change in fee amounts –  
attempting to make it easier to determine total fees dues*

**Basic Building Permit Fee**                      **\$ 60.00**

**Moving in Permits (Mobile Homes)**                      **\$255.00**

**Solar Panels Installation**                      **\$ 95.00**



## Sec. 10-40 Vehicle Towing, Impoundment and Wrecker Rotation List

### Maximum Fees Allowed to be Charged by Tow Companies:

|                          |                                     |
|--------------------------|-------------------------------------|
| Non-Consent Fees         | <del>\$130.00</del> <b>\$150.00</b> |
| Incident Management Fees | <del>\$130.00</del> <b>\$150.00</b> |



## **Sec. 20-78 Driveway Permit Fee**

Reinspection Fee

~~\$60.00~~ **\$10.00**

## **Sec. 23-137 Water Tapping Fees**

~~Technology Fee (Both Contractor and City Installations)~~ ~~\$10.00~~

## **Sec. 23-137 Sewer Tapping Fees**

Contractor Installed

~~\$300.00~~ **(includes inspection)**

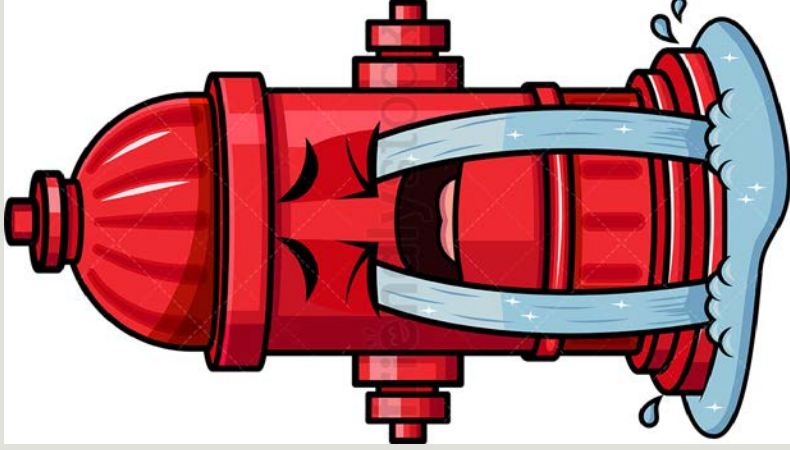
~~Technology Fee (Both Contractor and City Installations)~~ ~~\$10.00~~

## **Sec. 23-139 Utility Disconnect, Reconnect and Leak/Overflow/Stoppage Fees**

~~Irrigation Meter Reactivation/Deactivation~~ ~~\$20.00~~

# Sec. 23-156 ~~Illegal~~ **Unauthorized** Water and Sewer Taps Usage

Change “Illegal” to “Unauthorized” and “Theft” to “Use” throughout the section.



# Miscellaneous Fees

Credit Card Payments

4% **2%**

Internet Payments:

**Utility Billing Payments**

4% **2%** + ~~\$1.25~~ **\$1.00** convenience fee

**Court Fees Payments**

4% **2%** + ~~\$1.25~~ **\$1.50** convenience fee





## Recommendation:

No action is required of Council tonight.

Adoption of the ordinance and corresponding Fee and Rate Schedule for FY 2021 is scheduled for the September 8, 2020, City Council meeting.





# Staff Report – City Council Agenda Item

## Agenda Item #4

Propose an ad valorem tax rate for the 2020 tax year (FY 2021).

### Originating Department

Finance Department – Mike Rodgers, Director of Finance

### Summary Information

On July 21, 2020, the City received its certified tax roll from the Appraisal District of Bell County. The total taxable value of property located within the City of Belton is now \$1,465,089,774, including property located within the Tax Increment Reinvestment Zone. This represents a sixteen percent increase to the 2019 adjusted taxable value of \$1,259,835,810. The \$205,253,964 increase in total property value can be broken down into two components: existing property and new property. The value of existing property rose by \$167,638,235 from January 1, 2019 to January 1, 2020. New property contributed \$37,615,729 to the total.

Three important calculations must now be made. The no-new-revenue tax rate is the rate that, when applied to the current year value, will raise an equal amount of revenue from the same properties as last year. The voter-approval rate is the highest tax rate that the City can adopt without holding an election, unless the de minimis rate exceeds the voter-approval rate. The de minimis rate is the rate that would generate an additional \$500,000 for operations and maintenance plus the current debt rate. Considering property values just received, the calculated rates for the 2020 tax year are:

|                         |                    |
|-------------------------|--------------------|
| No-new-revenue tax rate | \$0.6301 per \$100 |
| Voter-approval tax rate | \$0.6686 per \$100 |
| De minimis rate         | \$0.6920 per \$100 |

Certain assumptions on property values and tax rates were made as the FY 2021 Proposed Annual Budget was being developed. Using the now certified values, the tax rate that would levy the amount reflected in the budget is \$0.6583 per \$100 of taxable value instead of the \$0.6500 rate that was expected. For comparison, last year's tax rate was \$0.6598 per \$100.

Another assumption in the FY 2021 Proposed Annual Budget was that sales tax revenue would experience a steep decline due to COVID-19. As March, April, and May have each outperformed that assumption, it is clear that the sales tax projection should be adjusted upward. Increasing sales tax revenue could provide enough funds to lower the tax rate to \$0.6400.

The governing body must propose the ad valorem tax rate for the 2020 tax year. Several options exist. A rate of \$0.6400 would provide enough money to pay for everything that is included in the proposed budget. Although the proposed tax rate may be lower than the \$0.6598 that was adopted last year, any rate over the no-new-revenue tax rate of \$0.6301 would still be considered a tax increase. A \$0.6400 tax rate would be an effective tax increase of 1.6% even though the actual rate declined by 1.98 cents. One public hearing will also be required if the proposed tax rate exceeds the no-new-revenue rate of \$0.6301.

The average taxable value of a home in the City of Belton increased from \$177,118 in 2019 to \$192,909 in 2020. The tax paid on the average home at last year's tax rate was \$1,168.62. The average homeowner would pay \$1,234.62 if a \$0.6400 tax rate was adopted in 2020, an increase of \$66.00.

### **Fiscal Impact**

The fiscal impact will vary depending upon the tax rate proposed by City Council.

### **Recommendation**

Management recommends proposing an ad valorem tax rate of \$0.6400 per \$100 for tax year 2020 (fiscal year 2021). That rate is nearly two cents lower than last year, yet it still provides funding for everything that is included in the proposed budget. It also acknowledges that the rate that is adopted this year will influence the rates for FY 2022.

### **Attachments**

Presentation  
Tax Rate Worksheets  
Tax Roll



# **2020 PROPERTY TAX RATE CALCULATION**

August 4, 2020



# HIGHLIGHTS OF 2020 TAX ROLL

- 2019 Adjusted Tax Value with TIRZ \$1,259,835,810
- 2020 Total Tax Value with TIRZ \$1,465,089,774
- % Increase in Taxable Value 16.3%
  
- Total value in the TIRZ \$242,539,337
- New property added to the roll \$ 37,615,729
- Still uncertified at July 30, 2020 \$137,881,897



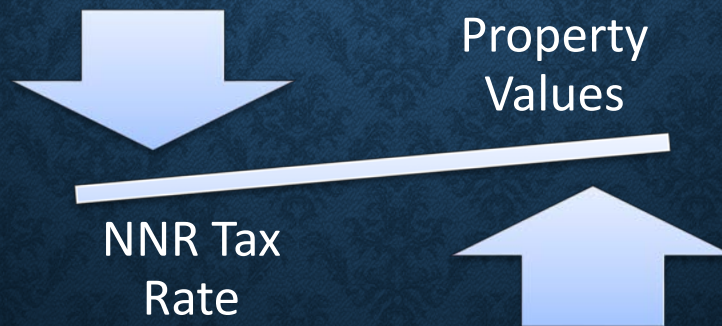
# EXEMPTION COMPARISON

| Tax Roll at Certification Date | 2019 Roll<br>(in thousands) | 2020 Roll<br>(in thousands) | Change<br>(in thousands) |
|--------------------------------|-----------------------------|-----------------------------|--------------------------|
| Total Market Value             | \$1,850,610                 | \$2,086,398                 | \$235,788                |
| Totally Exempt Property        | (484,120)                   | (499,526)                   | (15,406)                 |
| Abatements                     | (5,021)                     | (2,633)                     | 2,388                    |
| Ag Value Loss                  | (21,988)                    | (21,949)                    | 39                       |
| Over-65 Exemptions             | (11,633)                    | (11,910)                    | (277)                    |
| Veterans Exemptions            | (38,879)                    | (54,202)                    | (15,323)                 |
| Cap on Homestead Increase      | (20,021)                    | (28,915)                    | (8,894)                  |
| Disability Exemptions          | (1,130)                     | (1,107)                     | 23                       |
| Charitable Organizations       | (847)                       | (948)                       | (101)                    |
| Pollution Control              | <u>(118)</u>                | <u>(118)</u>                | <u>0</u>                 |
| Total Reductions in Value / %  | 31% <u>(583,757)</u>        | 30% <u>(621,308)</u>        | <u>(37,551)</u>          |
| Taxable Value                  | \$1,266,853                 | \$1,465,090                 | \$198,237                |



# THE BENCHMARK: NO-NEW-REVENUE TAX RATE

- The *no-new-revenue tax rate* is the total rate that is needed to raise the same amount of revenue from the same properties in consecutive years.
- There is an inverse relationship between property values and the no-new-revenue tax rate.





# THE BENCHMARK: VOTER-APPROVAL TAX RATE

- The property tax rate is comprised of two distinct components:
  - Debt service rate produces enough revenue to pay bond obligations next year.
  - Maintenance & operations rate provides money for salaries, supplies, and other daily expenditures.
- The *voter-approval rate* is the rate that raises 3.5% more money for M&O plus the debt service rate.
- For cities over 30,000 in population, an election is required if the voter-approval rate is exceeded.



# THE BENCHMARK: DE MINIMIS RATE (CITIES UNDER 30,000 IN POPULATION)

- The *de minimis rate* is the rate that would generate an additional \$500,000 for M&O plus the current debt rate.
- When the de minimis rate exceeds the voter-approval rate, the de minimis rate is the maximum rate that can be adopted without an election.



# HIGHLIGHTS OF 2020 TAX ROLL

Based upon the 2020 values, the calculations of these various rates are

- No-New-Revenue Tax Rate      \$0.6301 / \$100
- Voter-Approval Tax Rate      \$0.6686 / \$100
- De Minimis Rate      \$0.6920 / \$100



# CITY COUNCIL MUST PROPOSE A TAX RATE FOR 2020

- The FY 2021 Proposed Annual Budget reflects current property tax revenue of \$7,727,215, net of contributions to the Tax Increment Reinvestment Zone.
  - General Fund - \$6,512,972      Debt Service - \$1,214,243
- A \$0.65 tax rate was assumed using preliminary property values.
- Using certified values, a tax rate of \$0.6583 would be necessary to generate that amount of revenue.



# FY 2021 PROPOSED BUDGET

## GENERAL FUND

| Description                 | 2020<br>Budget | 2020<br>Projected | 2021<br>Proposed | Change<br>from 2020 |
|-----------------------------|----------------|-------------------|------------------|---------------------|
| Current Ad Valorem Taxes    | \$ 7,019,180   | \$ 7,013,380      | \$ 7,887,375     | \$ 868,000          |
| Ad Valorem to TIRZ          | (1,041,832)    | (1,000,079)       | (1,374,403)      | (374,324)           |
| Delinquent Ad Valorem Taxes | 42,000         | 47,937            | 47,292           | 5,155               |
| Penalty and Interest        | 53,960         | 45,174            | 48,210           | (5,750)             |
| Payment in Lieu of Taxes    | 9,120          | 10,300            | 9,598            | 478                 |
| Total Ad Valorem Taxes      | \$ 6,082,428   | \$ 6,116,712      | \$ 6,618,072     | \$ 535,644          |
| Sales Tax                   | \$ 3,763,120   | \$ 3,318,162      | \$ 3,318,162     | \$ (444,958)        |

Ad  
Valorem  
net of TIRZ  
\$6,512,972

This number is too low



# **FY 2021 PROPOSED BUDGET SALES TAX REVENUE**

- As proposed, a steep reduction in sales tax revenue was assumed due to COVID-19.
- The two-year average of March to September was discounted by 25%.
- March, April, and May have outperformed that assumption.
- Removing the 25% discount increases revenue by \$491,838 to \$3,810,000.



# USING SALES TAX REVENUE TO OFFSET A TAX RATE REDUCTION

| Uses of Additional Sales Tax   | Amount<br>Used | Available<br>Balance |
|--|----------------|----------------------|
| Additional Sales Tax Revenue   |                | \$ 491,838           |
| Eliminate Planned Use of Reserves  | \$ (101,095)   | \$ 390,743           |
| Reduce Tax Rate from \$0.6583 to \$0.6500  | \$ (97,425)    | \$ 293,318           |
| Reduce Tax Rate from \$0.6500 to \$0.6400  | \$ (117,380)   | \$ 175,938           |
|  |                |                      |
| <i>Each one penny reduction to the tax rate equates to \$117,380 of sales tax.</i> |                |                      |



# USING SALES TAX REVENUE TO OFFSET A TAX RATE REDUCTION

- Adjusting sales tax revenue would provide enough funds to lower the tax rate to \$0.6400.
- \$175,938 would still be available for further reductions to the tax rate...BUT
- Using all of the available sales tax revenue limits our ability to add back any nonessential items that were removed from the proposed budget.



# MANAGEMENT RECOMMENDATION

- Management recommends a tax rate of \$0.6400.
  - It is (nearly) a two cent reduction to the tax rate.
  - It funds everything that is included in the budget.
  - It acknowledges that the final rate this year will influence the rates for FY 2022.
  - It allows for additional sales tax revenue to be used for mid-year personnel adjustments such as police officers, retirement plan changes or merit increases for employees.



# COMPARISON OF TAX RATES AND TAX LEVY

| Description                         | 2019<br>Tax Rate<br>of<br><b>\$0.6598</b><br>per \$100 | 2019<br>Tax Levy | 2020<br>Tax Rate<br>of<br><b>\$0.6400</b><br>Per \$100 | 2020<br>Tax Levy |
|-------------------------------------|--|------------------|--|------------------|
| Debt Service                        | \$0.0886   | \$961,091        | \$0.1011   | \$1,186,700      |
| Operations                          | \$0.5712   | \$6,196,102      | \$0.5389   | \$6,325,518      |
| City Resources                      | \$0.6598   | \$7,157,193      | \$0.6400   | \$7,512,248      |
|                                     |  |                  |  |                  |
| TIRZ Resources                      |  | \$1,155,204      |  | \$1,552,252      |
| Total Tax Levy                      |  | \$8,312,397      |  | \$9,064,500      |
|                                     |  |                  |  |                  |
| Percentage Change in City Resources |  |                  |  | 5.0%             |
| Percentage Change in TIRZ Resources |  |                  |  | 34.4%            |

# TAX RATE AND LEVY HISTORY

| Tax Year | Tax Rate | Tax Levy    |
|----------|----------|-------------|
| 1999     | \$0.7100 | \$2,014,529 |
| 2000     | \$0.6975 | \$2,202,156 |
| 2001     | \$0.6975 | \$2,301,164 |
| 2002     | \$0.6750 | \$2,472,911 |
| 2003     | \$0.7350 | \$2,896,057 |
| 2004     | \$0.7050 | \$3,099,737 |
| 2005     | \$0.6750 | \$3,388,631 |
| 2006     | \$0.6550 | \$3,732,041 |
| 2007     | \$0.6550 | \$4,104,701 |
| 2008     | \$0.6550 | \$4,551,947 |
| 2009     | \$0.6550 | \$4,714,256 |

| Tax Year | Tax Rate        | Tax Levy    |
|----------|-----------------|-------------|
| 2010     | \$0.6550        | \$4,898,899 |
| 2011     | \$0.6540        | \$5,022,455 |
| 2012     | \$0.6598        | \$5,229,910 |
| 2013     | \$0.6598        | \$5,515,255 |
| 2014     | \$0.6598        | \$5,904,297 |
| 2015     | \$0.6598        | \$6,239,050 |
| 2016     | \$0.6598        | \$6,582,125 |
| 2017     | \$0.6598        | \$6,975,718 |
| 2018     | \$0.6598        | \$7,390,772 |
| 2019     | \$0.6598        | \$8,358,700 |
| 2020 (?) | <b>\$0.6400</b> | \$9,064,500 |



# CHANGES TO TAX LEVY AND FY21 BUDGETED REVENUE IF OTHER RATES ARE PROPOSED

| Description   | Tax Rate        | Tax Levy for Debt and M&O | Change from 2019 Tax Levy | Change in Budgeted Revenue |
|---|-----------------|---------------------------|---------------------------|----------------------------|
| 2019 Tax Year (Adjusted)                                    | \$0.6598        | \$7,157,193               | -                         | -                          |
| 2020 at Proposed Budget                                     | \$0.6583        | \$7,727,051               | \$569,858                 | -                          |
| 2020 at No New Revenue Rate                                 | \$0.6301        | \$7,396,043               | \$238,850                 | \$ (331,008)               |
| <b>2020 at Recommended Rate</b>                             | <b>\$0.6400</b> | <b>\$7,512,248</b>        | <b>\$355,055</b>          | <b>\$ (214,803)</b>        |
| 2020 at Prior Year Rate                                     | \$0.6598        | \$7,744,658               | \$587,465                 | \$ 17,607                  |
| 2020 at Voter Approval Rate                                 | \$0.6686        | \$7,847,951               | \$690,758                 | \$ 120,900                 |
| 2020 at De Minimis Rate                                     | \$0.6920        | \$8,122,618               | \$965,425                 | \$ 395,567                 |
| <i>Each one penny of the tax rate equates to \$117,380.</i> |                 |                           |                           |                            |

# TAXES PAID BY THE AVERAGE HOMEOWNER

|                                     | 2019       | 2020            | Change                                  |
|-------------------------------------|------------|-----------------|---|
| Total tax rate (per \$100 of value) | \$0.6598   | <b>\$0.6400</b> | Decrease of \$0.0198 per \$100, or 3.1% |
| Average homestead taxable value     | \$177,118  | \$192,909       | Increase of 8.91%                       |
| Tax on average homestead            | \$1,168.62 | \$1,234.62      | Increase of \$66.00, or 5.6%            |
|                                     |            |                 |   |
| 2020 Rate at \$0.6301               |            | \$1,215.52      | Increase of \$46.90, or 4.0%            |
| 2020 Rate at \$0.6598               |            | \$1,272.81      | Increase of \$104.19, or 8.9%           |



# OPTIONS FOR TAX RATE PROPOSAL

- Propose a tax rate of \$0.6400 per \$100 of value.
  - Everything included in the proposed budget can be funded.
  - Sales tax revenue may be available to fund some of the high priority items that were eliminated from proposed budget.
- Propose a higher tax rate.
  - Fund priority items with additional property tax and/or available sales tax.
- Propose a lower tax rate.
  - Use sales tax or fund balance to offset the property tax decline.



# STEPS TO ADOPT THE TAX RATE

- Propose a tax rate and schedule a public hearing, if necessary.
  - Adopted rate may be lower, but not higher, than the rate that is proposed.
- Post tax rates on website.
- Publish notice in the newspaper.
- Hold a public hearing on the tax rate.
- Adopt the tax rate.



# QUESTIONS?

# 2020 Tax Rate Calculation Worksheet

## CITY OF BELTON

### No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

|   |                  |
|---|------------------|
| <b>1. 2019 total taxable value.</b> Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). 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 17). <sup>1</sup> | \$1,260,058,469  |
| <b>2. 2019 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2019 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 2019 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>  | \$0              |
| <b>3. Preliminary 2019 adjusted taxable value.</b> Subtract line 2 from line 1.   | \$1,260,058,469  |
| <b>4. 2019 total adopted tax rate.</b>  | \$0.659800/\$100 |
| <b>5. 2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b><br>A. Original 2019 ARB values: \$30,843,159<br>B. 2019 values resulting from final court decisions: - \$30,644,495<br>C. 2019 value loss. Subtract B from A. <sup>3</sup>   | \$198,664        |
| <b>6. 2019 taxable value subject to an appeal under Chapter 42, as of July 25.</b><br>A. 2019 ARB certified value: \$23,544,495<br>B. 2019 disputed value: - \$18,245,350<br>C. 2019 undisputed value. Subtract B from A. <sup>4</sup>  | \$5,299,145      |
| <b>7. 2019 Chapter 42 related adjusted values.</b> Add line 5 and line 6.   | \$5,497,809      |
| <b>8. 2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b><br>Add line 3 and line 7.  | \$1,265,556,278  |

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(13)

## 2020 Tax Rate Calculation Worksheet

### CITY OF BELTON

#### No-New-Revenue Tax Rate (continued)

|     |  |                 |
|-----|--|-----------------|
| 9.  | <b>2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.</b> Enter the 2019 value of property in deannexed territory. <sup>5</sup>  | \$0             |
| 10. | <b>2019 taxable value lost because property first qualified for an exemption in 2020.</b> 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.<br><b>A. Absolute exemptions.</b> Use 2019 market value: <span style="float: right;">\$510,657</span><br><b>B. Partial exemptions.</b> 2020 exemption amount or 2020 percentage exemption times 2019 value: <span style="float: right;">+ \$5,209,811</span><br><b>C. Value loss.</b> Add A and B. <sup>6</sup> | \$5,720,468     |
| 11. | <b>2019 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 2020.</b> Use only those properties that first qualified in 2020; do not use properties that qualified in 2019.<br><b>A. 2019 market value:</b> <span style="float: right;">\$0</span><br><b>B. 2020 productivity or special appraised value:</b> <span style="float: right;">- \$0</span><br><b>C. Value loss.</b> Subtract B from A. <sup>7</sup>   | \$0             |
| 12. | <b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.   | \$5,720,468     |
| 13. | <b>Adjusted 2019 taxable value.</b> Subtract line 12 from line 8.  | \$1,259,835,810 |
| 14. | <b>Adjusted 2019 total levy.</b> Multiply line 4 by line 13 and divide by \$100.   | \$8,312,396     |
| 15. | <b>Taxes refunded for years preceding tax year 2019.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019. <sup>8</sup>   | \$2,660         |
| 16. | <b>Taxes in tax increment financing (TIF) for tax year 2019.</b> 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 2020 captured appraised value in Line 18D, enter "0". <sup>9</sup>  | \$1,155,204     |
| 17. | <b>Adjusted 2019 levy with refunds and TIF adjustment.</b> Add lines 14 and 15, subtract line 16. <sup>10</sup>  | \$7,159,852     |

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)



## 2020 Tax Rate Calculation Worksheet

### CITY OF BELTON

#### No-New-Revenue Tax Rate (continued)

|     |  |                 |
|-----|--|-----------------|
| 18. | <p><b>Total 2020 taxable value on the 2020 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> \$1,327,207,877</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$0</p> <p><b>D. Tax increment financing:</b> Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> - \$242,539,337</p> <p><b>E. Total 2020 value.</b> Add A and B, then subtract C and D.</p>  | \$1,084,668,540 |
| 19. | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2020 taxable value of properties under protest.</b> 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.<sup>14</sup> \$89,120,254</p> <p><b>B. 2020 value of properties not under protest or included on certified appraisal roll.</b> 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 of property not on the certified roll.<sup>15</sup> + \$0</p> |                 |

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

## 2020 Tax Rate Calculation Worksheet

### CITY OF BELTON

#### No-New-Revenue Tax Rate (concluded)

|                    |   |                 |
|--------------------|---|-----------------|
| <b>19. (cont.)</b> | <b>C. Total value under protest or not certified.</b> Add A and B.  | \$89,120,254    |
| <b>20.</b>         | <b>2020 tax ceilings.</b> Counties, cities and junior colleges enter 2020 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 2019 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>  | \$0             |
| <b>21.</b>         | <b>2020 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>   | \$1,173,788,794 |
| <b>22.</b>         | <b>Total 2020 taxable value of properties in territory annexed after January 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed. <sup>18</sup>   | \$0             |
| <b>23.</b>         | <b>Total 2020 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2020. <sup>19</sup> | \$37,615,729    |
| <b>24.</b>         | <b>Total adjustments to the 2020 taxable value.</b> Add lines 22 and 23.  | \$37,615,729    |
| <b>25.</b>         | <b>Adjusted 2020 taxable value.</b> Subtract line 24 from line 21.  | \$1,136,173,065 |
| <b>26.</b>         | <b>2020 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>  | \$0.6301/\$100  |
| <b>27.</b>         | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate. <sup>21</sup>   | \$/\$100        |

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2020 Tax Rate Calculation Worksheet

### CITY OF BELTON

#### Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

|     |  |                 |
|-----|--|-----------------|
| 28. | <b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.   | \$0.5712/\$100  |
| 29. | <b>2019 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .   | \$1,265,556,278 |
| 30. | <b>Total 2019 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.   | \$7,228,857     |
| 31. | <b>Adjusted 2019 levy for calculating NNR M&amp;O taxes.</b> Add line 31E to line 30.<br><b>A. 2019 sales tax specifically to reduce property taxes.</b> For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">\$0</span><br><b>B. M&amp;O taxes refunded for years preceding tax year 2019:</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019. <span style="float: right;">+ \$2,249</span><br><b>C. 2019 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 18D, enter 0. <span style="float: right;">- \$1,000,080</span> |                 |

## 2020 Tax Rate Calculation Worksheet

### CITY OF BELTON

#### Voter-Approval Tax Rate (continued)

|                        |   |                 |
|------------------------|---|-----------------|
| <b>31.<br/>(cont.)</b> | <p><b>D. 2019 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.</p> <p style="text-align: right;">+/- \$0</p> <p><b>E. 2019 M&amp;O levy adjustments.:</b> Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.</p> <p style="text-align: right;">\$-997,831</p>  | \$6,231,026     |
| <b>32.</b>             | <p><b>Adjusted 2020 taxable value.</b><br/>Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>   | \$1,136,173,065 |
| <b>33.</b>             | <p><b>2020 NNR M&amp;O rate. (unadjusted)</b><br/>Divide line 31 by line 32 and multiply by \$100.</p>  | \$0.5484/\$100  |
| <b>34.</b>             | <p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b> Enter the rate calculated in C. If not applicable, enter 0.</p> <p><b>A. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2019 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> | \$0/\$100       |

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

# 2020 Tax Rate Calculation Worksheet

## CITY OF BELTON

### Voter-Approval Tax Rate (continued)

|            |  |           |
|------------|--|-----------|
| <b>35.</b> | <b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup> Enter the rate calculated in C. If not applicable, enter 0.<br><b>A. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. <span style="float: right;">\$0</span><br><b>B. 2019 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state assistance received for the same purpose. <span style="float: right;">\$0</span><br><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span>   | \$0/\$100 |
| <b>36.</b> | <b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> Enter the lessor of C and D. If not applicable, enter 0.<br><b>A. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span><br><b>B. 2019 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose. <span style="float: right;">\$0</span><br><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span><br><b>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span> | \$0/\$100 |

<sup>24</sup> Tex. Tax Code § 26.0442

<sup>25</sup> Tex. Tax Code § 26.0442



## 2020 Tax Rate Calculation Worksheet

### CITY OF BELTON

#### Voter-Approval Tax Rate (continued)

|            |  |                |
|------------|--|----------------|
| <b>37.</b> | <b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> Enter the lessor of C and D, if applicable. If not applicable, enter 0.<br><b>A. 2020 eligible county hospital expenditures.</b><br>Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020 <span style="float: right;">\$0</span><br><b>B. 2019 eligible county hospital expenditures.</b><br>Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2018 and ending on June 30, 2019. <span style="float: right;">\$0</span><br><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span><br><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span>   | \$0/\$100      |
| <b>38.</b> | <b>Adjusted 2020 NNR M&amp;O rate.</b><br>Add lines 33, 34, 35, 36, and 37.  | \$0.5484/\$100 |
| <b>39.</b> | <b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.<br><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.<br><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035<br><b>Taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. <sup>27</sup> | \$0.5675/\$100 |

<sup>26</sup> Tex. Tax Code § 26.0443

<sup>27</sup> Tex. Tax Code § 26.04(c-1)

## 2020 Tax Rate Calculation Worksheet

### CITY OF BELTON

#### Voter-Approval Tax Rate (concluded)

|            |   |                 |
|------------|---|-----------------|
| <b>40.</b> | <p><b>Total 2020 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> 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.</p> <p>Enter debt amount. <span style="float: right;">\$1,169,583</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$1,169,583</span></p> |                 |
| <b>41.</b> | <p><b>Certified 2019 excess debt collections.</b> Enter the amount certified by the collector.<sup>28</sup></p>   | \$0             |
| <b>42.</b> | <p><b>Adjusted 2020 debt.</b> Subtract line 41 from line 40E.</p>   | \$1,169,583     |
| <b>43.</b> | <p><b>2020 anticipated collection rate.</b> If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>29</sup></p> <p>A. Enter the 2020 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">98.5100%</span></p> <p>B. Enter the 2019 actual collection rate. <span style="float: right;">97.9700%</span></p> <p>C. Enter the 2018 actual collection rate. <span style="float: right;">98.8100%</span></p> <p>D. Enter the 2017 actual collection rate. <span style="float: right;">98.7700%</span></p> <p style="text-align: right;">98.5100%</p>   |                 |
| <b>44.</b> | <p><b>2020 debt adjusted for collections.</b> Divide line 42 by line 43.</p>  | \$1,187,273     |
| <b>45.</b> | <p><b>2020 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>  | \$1,173,788,794 |
| <b>46.</b> | <p><b>2020 debt rate.</b> Divide line 44 by line 45 and multiply by \$100.</p>  | \$0.1011/\$100  |
| <b>47.</b> | <p><b>2020 voter-approval tax rate.</b> Add lines 39 and 46.</p>  | \$0.6686/\$100  |
| <b>48.</b> | <p><b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.</p>  | \$/\$100        |

<sup>28</sup> Tex. Tax Code § 26.012(10) and 16.04(b)

<sup>29</sup> Tex. Tax Code § 26.04(h),(h-1) and (h-2)

<sup>30</sup> Tex. Tax Code § 26.04(b)

## 2020 Tax Rate Calculation Worksheet

### CITY OF BELTON

#### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>42</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>43</sup>

|            |  |                 |
|------------|--|-----------------|
| <b>66.</b> | <b>Adjusted 2020 NNR M&amp;O tax rate.</b> Enter the rate from line 38 of the <i>Voter-Approval Tax Rate Worksheet</i> . | \$0.5484/\$100  |
| <b>67.</b> | <b>2020 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .         | \$1,173,788,794 |
| <b>68.</b> | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 67 and multiply by \$100.                   | \$0.0425/\$100  |
| <b>69.</b> | <b>2020 debt rate.</b> Enter the rate from line 46 of the <i>Voter-Approval Tax Rate Worksheet</i> .                     | \$0.1011/\$100  |
| <b>70.</b> | <b>De minimis rate.</b> Add lines 66, 68, and 69.  | \$0.692/\$100   |

<sup>42</sup> Tex. Tax Code § 26.012(8-a)

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.6301/\$100

**Voter-approval tax rate.** As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.6686/\$100

**De minimis rate.** If applicable, enter the de minimis rate from line 70. \$0.692/\$100



**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code. <sup>44</sup>

**Print Here**

---

Printed Name of Taxing Unit Representative

**Sign Here**

---

Taxing Unit Representative

**Date**

---

<sup>44</sup> Tex. Tax Code § 26.04(c)

**2020 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** CITY OF BELTON

**Date:** 07/29/2020

|   |                 |
|---|-----------------|
| <b>1.</b> 2019 taxable value, adjusted for court-ordered reductions.<br>Enter line 8 of the No-New-Revenue Tax Rate Worksheet.                      | \$1,265,556,278 |
| <b>2.</b> 2019 total tax rate.<br>Enter line 4 of the No-New-Revenue Tax Rate Worksheet.  | 0.659800        |
| <b>3.</b> Taxes refunded for years preceding tax year 2019.<br>Enter line 15 of the No-New-Revenue Tax Rate Worksheet.                              | \$2,660         |
| <b>4.</b> Last year's levy.<br>Multiply Line 1 times Line 2 and divide by 100.<br>To the result, add Line 3.  | \$8,352,800     |
| <b>5.</b> 2020 total taxable value. Enter Line 21 of<br>the No-New-Revenue Tax Rate Worksheet.  | \$1,173,788,794 |
| <b>6.</b> 2020 no-new tax rate.<br>Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54<br>of the Additional Sales Tax Rate Worksheet. | 0.630100        |
| <b>7.</b> 2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.<br>Multiply Line 5 times Line 6 and divide by 100.              | \$7,396,043     |
| <b>8.</b> Last year's total levy.<br>Sum of line 4 for all funds.   | \$8,352,800     |
| <b>9.</b> 2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.<br>Sum of line 7 for all funds.                           | \$7,396,043     |
| <b>10.</b> Tax Increase (Decrease).<br>Subtract Line 8 from Line 9.   | \$(956,757)     |

# CITY OF BELTON

## Tax Rate Recap for 2020 Tax Rates

| Description of Rate     | Tax Rate Per \$100 | Tax Levy<br>This is calculated using the Total Adjusted Taxable Value (line 25) of the No-New-Revenue Tax Rate Worksheet | Additional Tax Levy Compared to <u>last year's</u> tax levy of 8,313,866 | Additional Tax Levy Compared to <u>no-new-revenue tax rate</u> levy of 7,159,026 |
|-------------------------|--------------------|--|--|--|
| Last Year's Tax Rate    | 0.659800           | \$7,496,470  | \$-817,396   | \$337,443  |
| No-New-Revenue Tax Rate | 0.630100           | \$7,159,026  | \$-1,154,839   | \$0  |
| Notice & Hearing Limit* | 0.630100           | \$7,159,026  | \$-1,154,839   | \$0  |
| Voter-Approval Tax Rate | 0.668600           | \$7,596,453  | \$-717,413   | \$437,427  |
| Proposed Tax Rate       | 0.000000           | \$0  | \$-8,313,866   | \$-7,159,026   |

### No-New-Revenue Tax Rate Increase in Cents per \$100

|       |          |           |            |           |
|-------|----------|-----------|------------|-----------|
| 0.00  | 0.630100 | 7,159,026 | -1,154,839 | 0         |
| 0.50  | 0.635100 | 7,215,835 | -1,098,031 | 56,809    |
| 1.00  | 0.640100 | 7,272,644 | -1,041,222 | 113,617   |
| 1.50  | 0.645100 | 7,329,452 | -984,413   | 170,426   |
| 2.00  | 0.650100 | 7,386,261 | -927,605   | 227,235   |
| 2.50  | 0.655100 | 7,443,070 | -870,796   | 284,043   |
| 3.00  | 0.660100 | 7,499,878 | -813,987   | 340,852   |
| 3.50  | 0.665100 | 7,556,687 | -757,179   | 397,661   |
| 4.00  | 0.670100 | 7,613,496 | -700,370   | 454,469   |
| 4.50  | 0.675100 | 7,670,304 | -643,561   | 511,278   |
| 5.00  | 0.680100 | 7,727,113 | -586,753   | 568,087   |
| 5.50  | 0.685100 | 7,783,922 | -529,944   | 624,895   |
| 6.00  | 0.690100 | 7,840,730 | -473,135   | 681,704   |
| 6.50  | 0.695100 | 7,897,539 | -416,327   | 738,512   |
| 7.00  | 0.700100 | 7,954,348 | -359,518   | 795,321   |
| 7.50  | 0.705100 | 8,011,156 | -302,709   | 852,130   |
| 8.00  | 0.710100 | 8,067,965 | -245,901   | 908,938   |
| 8.50  | 0.715100 | 8,124,774 | -189,092   | 965,747   |
| 9.00  | 0.720100 | 8,181,582 | -132,284   | 1,022,556 |
| 9.50  | 0.725100 | 8,238,391 | -75,475    | 1,079,364 |
| 10.00 | 0.730100 | 8,295,200 | -18,666    | 1,136,173 |
| 10.50 | 0.735100 | 8,352,008 | 38,142     | 1,192,982 |
| 11.00 | 0.740100 | 8,408,817 | 94,951     | 1,249,790 |
| 11.50 | 0.745100 | 8,465,626 | 151,760    | 1,306,599 |
| 12.00 | 0.750100 | 8,522,434 | 208,568    | 1,363,408 |
| 12.50 | 0.755100 | 8,579,243 | 265,377    | 1,420,216 |
| 13.00 | 0.760100 | 8,636,051 | 322,186    | 1,477,025 |
| 13.50 | 0.765100 | 8,692,860 | 378,994    | 1,533,834 |
| 14.00 | 0.770100 | 8,749,669 | 435,803    | 1,590,642 |
| 14.50 | 0.775100 | 8,806,477 | 492,612    | 1,647,451 |

- \*Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 25 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

**2020 CERTIFIED TOTALS**

Property Count: 10,672

TBE - CITY OF BELTON  
ARB Approved Totals

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| Land                       |            | Value       |   |                       |               |
|----------------------------|------------|-------------|---|-----------------------|---------------|
| Homesite:                  |            | 143,344,815 |   |                       |               |
| Non Homesite:              |            | 215,574,685 |   |                       |               |
| Ag Market:                 |            | 22,290,388  |   |                       |               |
| Timber Market:             |            | 0           | <b>Total Land</b>   | (+)                   | 381,209,888   |
| Improvement                |            | Value       |   |                       |               |
| Homesite:                  |            | 768,253,204 |   |                       |               |
| Non Homesite:              |            | 626,608,512 | <b>Total Improvements</b>                                   | (+)                   | 1,394,861,716 |
| Non Real                   |            | Count       | Value   |                       |               |
| Personal Property:         | 1,114      |             | 166,590,661   |                       |               |
| Mineral Property:          | 0          |             | 0   |                       |               |
| Autos:                     | 369        |             | 4,830,515   | <b>Total Non Real</b> | (+)           |
|                            |            |             | <b>Market Value</b>   | =                     | 171,421,176   |
|                            |            |             |   |                       | 1,947,492,780 |
| Ag                         | Non Exempt | Exempt      |   |                       |               |
| Total Productivity Market: | 22,290,388 | 0           |   |                       |               |
| Ag Use:                    | 341,199    | 0           | <b>Productivity Loss</b>                                    | (-)                   | 21,949,189    |
| Timber Use:                | 0          | 0           | <b>Appraised Value</b>                                      | =                     | 1,925,543,591 |
| Productivity Loss:         | 21,949,189 | 0           | <b>Homestead Cap</b>  | (-)                   | 28,597,848    |
|                            |            |             | <b>Assessed Value</b>                                       | =                     | 1,896,945,743 |
|                            |            |             | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 569,737,866   |
|                            |            |             | <b>Net Taxable</b>  | =                     | 1,327,207,877 |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
8,756,917.57 = 1,327,207,877 \* (0.659800 / 100)

| Tif Zone Code                | Tax Increment Loss |
|------------------------------|--------------------|
| BETIF1                       | 187,651,130        |
| Tax Increment Finance Value: | 187,651,130        |
| Tax Increment Finance Levy:  | 1,238,122.16       |



**2020 CERTIFIED TOTALS**

Property Count: 10,672

TBE - CITY OF BELTON  
ARB Approved Totals

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**Exemption Breakdown**

| Exemption        | Count | Local             | State              | Total              |
|------------------|-------|-------------------|--------------------|--------------------|
| AB               | 2     | 2,632,639         | 0                  | 2,632,639          |
| CH               | 8     | 948,248           | 0                  | 948,248            |
| DP               | 118   | 1,066,524         | 0                  | 1,066,524          |
| DPS              | 5     | 40,000            | 0                  | 40,000             |
| DV1              | 64    | 0                 | 548,000            | 548,000            |
| DV1S             | 6     | 0                 | 30,000             | 30,000             |
| DV2              | 55    | 0                 | 473,754            | 473,754            |
| DV2S             | 6     | 0                 | 45,000             | 45,000             |
| DV3              | 75    | 0                 | 713,135            | 713,135            |
| DV3S             | 3     | 0                 | 20,000             | 20,000             |
| DV4              | 167   | 0                 | 1,395,802          | 1,395,802          |
| DV4S             | 25    | 0                 | 168,000            | 168,000            |
| DVHS             | 193   | 0                 | 47,605,705         | 47,605,705         |
| DVHSS            | 16    | 0                 | 2,577,061          | 2,577,061          |
| EX-XG            | 1     | 0                 | 152,818            | 152,818            |
| EX-XI            | 2     | 0                 | 85,464             | 85,464             |
| EX-XJ            | 97    | 0                 | 97,712,457         | 97,712,457         |
| EX-XL            | 22    | 0                 | 9,138,648          | 9,138,648          |
| EX-XR            | 7     | 0                 | 1,217,839          | 1,217,839          |
| EX-XV            | 1,129 | 0                 | 391,175,456        | 391,175,456        |
| EX-XV (Prorated) | 3     | 0                 | 30,391             | 30,391             |
| EX366            | 51    | 0                 | 12,685             | 12,685             |
| OV65             | 1,185 | 11,050,410        | 0                  | 11,050,410         |
| OV65S            | 87    | 780,000           | 0                  | 780,000            |
| PC               | 2     | 117,830           | 0                  | 117,830            |
| <b>Totals</b>    |       | <b>16,635,651</b> | <b>553,102,215</b> | <b>569,737,866</b> |

**2020 CERTIFIED TOTALS**

Property Count: 217

TBE - CITY OF BELTON  
Under ARB Review Totals

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| Land                       |            | Value       |   |                       |             |
|----------------------------|------------|-------------|---|-----------------------|-------------|
| Homesite:                  |            | 1,999,167   |   |                       |             |
| Non Homesite:              |            | 13,907,898  |   |                       |             |
| Ag Market:                 |            | 0           |   |                       |             |
| Timber Market:             |            | 0           | <b>Total Land</b>   | (+)                   | 15,907,065  |
| Improvement                |            | Value       |   |                       |             |
| Homesite:                  |            | 10,358,172  |   |                       |             |
| Non Homesite:              |            | 111,983,852 | <b>Total Improvements</b>                                   | (+)                   | 122,342,024 |
| Non Real                   |            | Count       | Value   |                       |             |
| Personal Property:         | 3          |             | 500,155   |                       |             |
| Mineral Property:          | 0          |             | 0   |                       |             |
| Autos:                     | 3          |             | 155,675   | <b>Total Non Real</b> | (+)         |
|                            |            |             | <b>Market Value</b>   | =                     | 655,830     |
|                            |            |             |   |                       | 138,904,919 |
| Ag                         | Non Exempt | Exempt      |   |                       |             |
| Total Productivity Market: | 0          | 0           |   |                       |             |
| Ag Use:                    | 0          | 0           | <b>Productivity Loss</b>                                    | (-)                   | 0           |
| Timber Use:                | 0          | 0           | <b>Appraised Value</b>                                      | =                     | 138,904,919 |
| Productivity Loss:         | 0          | 0           | <b>Homestead Cap</b>  | (-)                   | 317,087     |
|                            |            |             | <b>Assessed Value</b>                                       | =                     | 138,587,832 |
|                            |            |             | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 705,935     |
|                            |            |             | <b>Net Taxable</b>  | =                     | 137,881,897 |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)

909,744.76 = 137,881,897 \* (0.659800 / 100)

| Tif Zone Code                | Tax Increment Loss |
|------------------------------|--------------------|
| BETIF1                       | 54,888,207         |
| Tax Increment Finance Value: | 54,888,207         |
| Tax Increment Finance Levy:  | 362,152.39         |

**2020 CERTIFIED TOTALS**

Property Count: 217

TBE - CITY OF BELTON  
Under ARB Review Totals

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**Exemption Breakdown**

| Exemption     | Count | Local         | State          | Total          |
|---------------|-------|---------------|----------------|----------------|
| DV3           | 1     | 0             | 10,000         | 10,000         |
| DV4           | 5     | 0             | 36,000         | 36,000         |
| DVHS          | 3     | 0             | 579,935        | 579,935        |
| OV65          | 8     | 70,000        | 0              | 70,000         |
| OV65S         | 1     | 10,000        | 0              | 10,000         |
| <b>Totals</b> |       | <b>80,000</b> | <b>625,935</b> | <b>705,935</b> |

**2020 CERTIFIED TOTALS**

Property Count: 10,889

TBE - CITY OF BELTON  
Grand Totals

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| Land                       |            | Value       |   |                       |               |
|----------------------------|------------|-------------|---|-----------------------|---------------|
| Homesite:                  |            | 145,343,982 |   |                       |               |
| Non Homesite:              |            | 229,482,583 |   |                       |               |
| Ag Market:                 |            | 22,290,388  |   |                       |               |
| Timber Market:             |            | 0           | <b>Total Land</b>   | (+)                   | 397,116,953   |
| Improvement                |            | Value       |   |                       |               |
| Homesite:                  |            | 778,611,376 |   |                       |               |
| Non Homesite:              |            | 738,592,364 | <b>Total Improvements</b>                                   | (+)                   | 1,517,203,740 |
| Non Real                   |            | Count       | Value   |                       |               |
| Personal Property:         | 1,117      |             | 167,090,816   |                       |               |
| Mineral Property:          | 0          |             | 0   |                       |               |
| Autos:                     | 372        |             | 4,986,190   | <b>Total Non Real</b> | (+)           |
|                            |            |             | <b>Market Value</b>   | =                     | 172,077,006   |
|                            |            |             |   |                       | 2,086,397,699 |
| Ag                         | Non Exempt | Exempt      |   |                       |               |
| Total Productivity Market: | 22,290,388 | 0           |   |                       |               |
| Ag Use:                    | 341,199    | 0           | <b>Productivity Loss</b>                                    | (-)                   | 21,949,189    |
| Timber Use:                | 0          | 0           | <b>Appraised Value</b>                                      | =                     | 2,064,448,510 |
| Productivity Loss:         | 21,949,189 | 0           | <b>Homestead Cap</b>  | (-)                   | 28,914,935    |
|                            |            |             | <b>Assessed Value</b>                                       | =                     | 2,035,533,575 |
|                            |            |             | <b>Total Exemptions Amount<br/>(Breakdown on Next Page)</b> | (-)                   | 570,443,801   |
|                            |            |             | <b>Net Taxable</b>  | =                     | 1,465,089,774 |

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 9,666,662.33 = 1,465,089,774 \* (0.659800 / 100)

| Tif Zone Code                | Tax Increment Loss |
|------------------------------|--------------------|
| BETIF1                       | 242,539,337        |
| Tax Increment Finance Value: | 242,539,337        |
| Tax Increment Finance Levy:  | 1,600,274.55       |

**2020 CERTIFIED TOTALS**

Property Count: 10,889

TBE - CITY OF BELTON  
Grand Totals

7/20/2020

12:49:07PM

**Exemption Breakdown**

| Exemption        | Count | Local             | State              | Total              |
|------------------|-------|-------------------|--------------------|--------------------|
| AB               | 2     | 2,632,639         | 0                  | 2,632,639          |
| CH               | 8     | 948,248           | 0                  | 948,248            |
| DP               | 118   | 1,066,524         | 0                  | 1,066,524          |
| DPS              | 5     | 40,000            | 0                  | 40,000             |
| DV1              | 64    | 0                 | 548,000            | 548,000            |
| DV1S             | 6     | 0                 | 30,000             | 30,000             |
| DV2              | 55    | 0                 | 473,754            | 473,754            |
| DV2S             | 6     | 0                 | 45,000             | 45,000             |
| DV3              | 76    | 0                 | 723,135            | 723,135            |
| DV3S             | 3     | 0                 | 20,000             | 20,000             |
| DV4              | 172   | 0                 | 1,431,802          | 1,431,802          |
| DV4S             | 25    | 0                 | 168,000            | 168,000            |
| DVHS             | 196   | 0                 | 48,185,640         | 48,185,640         |
| DVHSS            | 16    | 0                 | 2,577,061          | 2,577,061          |
| EX-XG            | 1     | 0                 | 152,818            | 152,818            |
| EX-XI            | 2     | 0                 | 85,464             | 85,464             |
| EX-XJ            | 97    | 0                 | 97,712,457         | 97,712,457         |
| EX-XL            | 22    | 0                 | 9,138,648          | 9,138,648          |
| EX-XR            | 7     | 0                 | 1,217,839          | 1,217,839          |
| EX-XV            | 1,129 | 0                 | 391,175,456        | 391,175,456        |
| EX-XV (Prorated) | 3     | 0                 | 30,391             | 30,391             |
| EX366            | 51    | 0                 | 12,685             | 12,685             |
| OV65             | 1,193 | 11,120,410        | 0                  | 11,120,410         |
| OV65S            | 88    | 790,000           | 0                  | 790,000            |
| PC               | 2     | 117,830           | 0                  | 117,830            |
| <b>Totals</b>    |       | <b>16,715,651</b> | <b>553,728,150</b> | <b>570,443,801</b> |



**2020 CERTIFIED TOTALS**

Property Count: 10,672

TBE - CITY OF BELTON  
ARB Approved Totals

7/20/2020 12:49:07PM

**State Category Breakdown**

| State Code | Description                   | Count | Acres      | New Value    | Market Value    | Taxable Value   |
|------------|-------------------------------|-------|------------|--------------|-----------------|-----------------|
| A          | SINGLE FAMILY RESIDENCE       | 5,101 |            | \$19,455,211 | \$897,229,338   | \$804,999,946   |
| B          | MULTIFAMILY RESIDENCE         | 179   |            | \$3,844,729  | \$79,326,418    | \$79,306,450    |
| C1         | VACANT LOTS AND LAND TRACTS   | 1,103 |            | \$4,832      | \$28,840,872    | \$28,778,889    |
| D1         | QUALIFIED AG LAND             | 196   | 2,719.3840 | \$0          | \$22,290,388    | \$337,987       |
| D2         | IMPROVEMENTS ON QUALIFIED OP  | 18    |            | \$14,563     | \$157,458       | \$157,458       |
| E          | FARM OR RANCH IMPROVEMENT     | 161   | 1,190.0222 | \$68,508     | \$30,785,217    | \$28,662,375    |
| F1         | COMMERCIAL REAL PROPERTY      | 493   |            | \$6,298,957  | \$174,395,903   | \$174,371,903   |
| F2         | INDUSTRIAL REAL PROPERTY      | 31    |            | \$0          | \$20,008,112    | \$17,375,473    |
| J2         | GAS DISTRIBUTION SYSTEM       | 3     |            | \$0          | \$5,155,304     | \$5,155,304     |
| J3         | ELECTRIC COMPANY (INCLUDING C | 7     |            | \$0          | \$20,010,668    | \$20,010,668    |
| J4         | TELEPHONE COMPANY (INCLUDI    | 3     |            | \$0          | \$2,263,175     | \$2,263,175     |
| J5         | RAILROAD                      | 7     |            | \$0          | \$2,773,718     | \$2,773,718     |
| J6         | PIPELAND COMPANY              | 13    |            | \$0          | \$461,790       | \$343,960       |
| J7         | CABLE TELEVISION COMPANY      | 4     |            | \$0          | \$3,927,165     | \$3,927,165     |
| L1         | COMMERCIAL PERSONAL PROPE     | 1,279 |            | \$1,183,535  | \$83,423,607    | \$83,413,107    |
| L2         | INDUSTRIAL PERSONAL PROPERT   | 77    |            | \$0          | \$49,963,818    | \$49,963,818    |
| M1         | TANGIBLE OTHER PERSONAL, MOB  | 271   |            | \$2,908      | \$1,593,429     | \$1,415,150     |
| O          | RESIDENTIAL INVENTORY         | 522   |            | \$6,629,485  | \$22,169,308    | \$21,708,245    |
| S          | SPECIAL INVENTORY TAX         | 24    |            | \$0          | \$2,243,086     | \$2,243,086     |
| X          | TOTALLY EXEMPT PROPERTY       | 1,320 |            | \$1,532,196  | \$500,474,006   | \$0             |
|            | <b>Totals</b>                 |       | 3,909.4062 | \$39,034,924 | \$1,947,492,780 | \$1,327,207,877 |

**2020 CERTIFIED TOTALS**

Property Count: 217

TBE - CITY OF BELTON  
Under ARB Review Totals

7/20/2020 12:49:07PM

**State Category Breakdown**

| State Code | Description                 | Count | Acres    | New Value   | Market Value  | Taxable Value |
|------------|-----------------------------|-------|----------|-------------|---------------|---------------|
| A          | SINGLE FAMILY RESIDENCE     | 45    |          | \$88,887    | \$9,412,242   | \$8,531,658   |
| B          | MULTIFAMILY RESIDENCE       | 18    |          | \$156,510   | \$77,379,372  | \$77,379,372  |
| C1         | VACANT LOTS AND LAND TRACTS | 31    |          | \$0         | \$2,057,021   | \$2,057,021   |
| E          | FARM OR RANCH IMPROVEMENT   | 4     | 115.7970 | \$0         | \$1,244,837   | \$1,244,837   |
| F1         | COMMERCIAL REAL PROPERTY    | 50    |          | \$1,273,285 | \$40,907,120  | \$40,907,120  |
| F2         | INDUSTRIAL REAL PROPERTY    | 2     |          | \$0         | \$1,673,430   | \$1,673,430   |
| L1         | COMMERCIAL PERSONAL PROPE   | 6     |          | \$0         | \$655,830     | \$655,830     |
| O          | RESIDENTIAL INVENTORY       | 62    |          | \$2,255,830 | \$5,575,067   | \$5,432,629   |
|            | <b>Totals</b>               |       | 115.7970 | \$3,774,512 | \$138,904,919 | \$137,881,897 |

**2020 CERTIFIED TOTALS**

Property Count: 10,889

TBE - CITY OF BELTON  
Grand Totals

7/20/2020 12:49:07PM

**State Category Breakdown**

| State Code    | Description                   | Count | Acres      | New Value    | Market Value    | Taxable Value   |
|---------------|-------------------------------|-------|------------|--------------|-----------------|-----------------|
| A             | SINGLE FAMILY RESIDENCE       | 5,146 |            | \$19,544,098 | \$906,641,580   | \$813,531,604   |
| B             | MULTIFAMILY RESIDENCE         | 197   |            | \$4,001,239  | \$156,705,790   | \$156,685,822   |
| C1            | VACANT LOTS AND LAND TRACTS   | 1,134 |            | \$4,832      | \$30,897,893    | \$30,835,910    |
| D1            | QUALIFIED AG LAND             | 196   | 2,719.3840 | \$0          | \$22,290,388    | \$337,987       |
| D2            | IMPROVEMENTS ON QUALIFIED OP  | 18    |            | \$14,563     | \$157,458       | \$157,458       |
| E             | FARM OR RANCH IMPROVEMENT     | 165   | 1,305.8192 | \$68,508     | \$32,030,054    | \$29,907,212    |
| F1            | COMMERCIAL REAL PROPERTY      | 543   |            | \$7,572,242  | \$215,303,023   | \$215,279,023   |
| F2            | INDUSTRIAL REAL PROPERTY      | 33    |            | \$0          | \$21,681,542    | \$19,048,903    |
| J2            | GAS DISTRIBUTION SYSTEM       | 3     |            | \$0          | \$5,155,304     | \$5,155,304     |
| J3            | ELECTRIC COMPANY (INCLUDING C | 7     |            | \$0          | \$20,010,668    | \$20,010,668    |
| J4            | TELEPHONE COMPANY (INCLUDI    | 3     |            | \$0          | \$2,263,175     | \$2,263,175     |
| J5            | RAILROAD                      | 7     |            | \$0          | \$2,773,718     | \$2,773,718     |
| J6            | PIPELAND COMPANY              | 13    |            | \$0          | \$461,790       | \$343,960       |
| J7            | CABLE TELEVISION COMPANY      | 4     |            | \$0          | \$3,927,165     | \$3,927,165     |
| L1            | COMMERCIAL PERSONAL PROPE     | 1,285 |            | \$1,183,535  | \$84,079,437    | \$84,068,937    |
| L2            | INDUSTRIAL PERSONAL PROPERT   | 77    |            | \$0          | \$49,963,818    | \$49,963,818    |
| M1            | TANGIBLE OTHER PERSONAL, MOB  | 271   |            | \$2,908      | \$1,593,429     | \$1,415,150     |
| O             | RESIDENTIAL INVENTORY         | 584   |            | \$8,885,315  | \$27,744,375    | \$27,140,874    |
| S             | SPECIAL INVENTORY TAX         | 24    |            | \$0          | \$2,243,086     | \$2,243,086     |
| X             | TOTALLY EXEMPT PROPERTY       | 1,320 |            | \$1,532,196  | \$500,474,006   | \$0             |
| <b>Totals</b> |                               |       | 4,025.2032 | \$42,809,436 | \$2,086,397,699 | \$1,465,089,774 |

**2020 CERTIFIED TOTALS**

Property Count: 10,889

TBE - CITY OF BELTON  
Effective Rate Assumption

7/20/2020 12:49:07PM

**New Value**

|                                 |                     |
|---------------------------------|---------------------|
| <b>TOTAL NEW VALUE MARKET:</b>  | <b>\$42,809,436</b> |
| <b>TOTAL NEW VALUE TAXABLE:</b> | <b>\$37,615,729</b> |

**New Exemptions**

| Exemption                             | Description                                    | Count |                   |                  |
|---------------------------------------|--|-------|-------------------|------------------|
| EX-XJ                                 | 11.21 Private schools                          | 3     | 2019 Market Value | \$68,875         |
| EX-XL                                 | 11.231 Organizations Providing Economic Deve   | 2     | 2019 Market Value | \$0              |
| EX-XV                                 | Other Exemptions (including public property, r | 40    | 2019 Market Value | \$437,257        |
| EX366                                 | HOUSE BILL 366                                 | 8     | 2019 Market Value | \$4,525          |
| <b>ABSOLUTE EXEMPTIONS VALUE LOSS</b> |  |       |                   | <b>\$510,657</b> |

| Exemption                            | Description                                  | Count      | Exemption Amount   |
|--------------------------------------|--|------------|--------------------|
| DP                                   | DISABILITY                                   | 1          | \$6,843            |
| DV1                                  | Disabled Veterans 10% - 29%                  | 5          | \$39,000           |
| DV2                                  | Disabled Veterans 30% - 49%                  | 7          | \$61,500           |
| DV3                                  | Disabled Veterans 50% - 69%                  | 9          | \$84,000           |
| DV4                                  | Disabled Veterans 70% - 100%                 | 33         | \$329,302          |
| DV4S                                 | Disabled Veterans Surviving Spouse 70% - 100 | 1          | \$12,000           |
| DVHS                                 | Disabled Veteran Homestead                   | 18         | \$3,887,231        |
| OV65                                 | OVER 65                                      | 82         | \$749,935          |
| OV65S                                | OVER 65 Surviving Spouse                     | 4          | \$40,000           |
| <b>PARTIAL EXEMPTIONS VALUE LOSS</b> |  | <b>160</b> | <b>\$5,209,811</b> |
| <b>NEW EXEMPTIONS VALUE LOSS</b>     |  |            | <b>\$5,720,468</b> |

**Increased Exemptions**

| Exemption | Description | Count | Increased Exemption_Amount |
|-----------|-------------|-------|----------------------------|
|-----------|-------------|-------|----------------------------|

**INCREASED EXEMPTIONS VALUE LOSS**

|                                    |                    |
|------------------------------------|--------------------|
| <b>TOTAL EXEMPTIONS VALUE LOSS</b> | <b>\$5,720,468</b> |
|------------------------------------|--------------------|

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

| Count | Market Value | Taxable Value |
|-------|--------------|---------------|
| 1     | \$3,132      | \$3,132       |

**Average Homestead Value****Category A and E**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 3,337                  | \$202,141      | \$8,658              | \$193,483       |
| <b>Category A Only</b> |                |                      |                 |

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|------------------------|----------------|----------------------|-----------------|
| 3,284                  | \$201,284      | \$8,375              | \$192,909       |



**2020 CERTIFIED TOTALS**

TBE - CITY OF BELTON  
**Lower Value Used**

| Count of Protested Properties | Total Market Value | Total Value Used |
|-------------------------------|--------------------|------------------|
| 217                           | \$138,904,919.00   | \$89,783,144     |



## Staff Report – City Council Agenda Item

### **Agenda Item #5**

Call for a public hearing to be held on Tuesday, September 8, 2020, at 5:30 p.m., at the Harris Community Center, 401 N. Alexander, for the proposed tax rate for the 2020 tax year (fiscal year 2021)

### **Originating Department**

Finance Department – Mike Rodgers, Director of Finance

### **Summary Information**

If a city proposes an ad valorem tax rate that exceeds the lesser of the no-new-revenue tax rate or the voter-approval rate the governing body must hold a public hearing on the proposal prior to adoption. This public hearing provides taxpayers the opportunity to express their views on the increase. The governing body may, but it not required to, adopt the tax rate at the conclusion of the hearing. Management recommends a tax rate of \$0.6400 for tax year 2020, which would require a public hearing.

### **Fiscal Impact**

None

### **Recommendation**

Staff recommends calling a public hearing at 5:30PM on Tuesday, September 8, 2020, in the Wright Room at the Harris Community Center, 401 N. Alexander, Belton, Texas.

### **Attachments**

None