

**CITY OF LAREDO**  
**SPECIAL CITY COUNCIL MEETING**  
**A-2020-sc-06**

**LIVE WEB LINK: <http://laredotx.swagit.com/live>**  
**CITY COUNCIL CHAMBERS**  
**1110 HOUSTON STREET**  
**LAREDO, TEXAS 78040**  
**August 11, 2020**  
**5:30 P.M.**



**DISABILITY ACCESS STATEMENT**



Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact Jose A. Valdez Jr., City Secretary, at (956) 791-7308 at least two working days prior to the meeting so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at City Hall, 1100 Victoria Ave.

Out of consideration for all attendees of the City Council meetings, please turn off all cellular phones and pagers, or place on inaudible signal. Thank you for your consideration.

Pursuant to the Texas Penal Code (trespass by holder of license to carry a handgun), a person licensed under Subchapter H, Chapter 411, Government Code (Concealed Handgun Law or Handgun Licensing Law), may not enter into the City Council Chamber while City Council is in session with a concealed or openly-carried handgun.

**I. CALL TO ORDER**

**II. PLEDGE OF ALLEGIANCE**

**III. MOMENT OF SILENCE**

**IV. ROLL CALL**

**Citizen comments**

Citizens are required to fill out an online witness card no later than 5:45 p.m. and can be found at <https://forms.gle/3GcWeTgGvvCeP3X36>. Comments are limited to three (3) minutes per speaker. Speakers may not pass their minutes to any other speaker.

Comments should be relevant to City business and delivered in a professional manner. No derogatory remarks will be permitted.

**TAX: STAFF SOURCE DORA MALDONADO, TAX ASSESSOR COLLECTOR**

1. Approval of the 2020 Certified Appraisal Roll from the Webb County Appraisal District for the development of the City's tax roll; acceptance of the No New Revenue and Voter-Approval Tax Rate Calculations for Tax Year 2020; and setting the date of September 14, 2020 to hold the Public Hearing and Introductory Ordinance for the proposed tax rate of \$0.634000/\$100 value.

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**CITY OF LAREDO  
WORKSHOP  
A-2020-W-02  
CITY COUNCIL CHAMBERS  
1110 HOUSTON STREET  
LAREDO, TEXAS 78040  
August 11, 2020 @ 5:50 P.M.  
August 12, 13, 2020 @ 5:30 P.M.**

**SPECIAL NOTICE TO THE PUBLIC**

During this budget workshop, the budgets of each of the departments of the City of Laredo, as hereinafter listed, will be discussed; however, there may be an occasion when the order of discussion may be changed by the City Council. Under review will be the number of employees in each department, their classifications, positions, salaries and benefits of employment; such as: health and life insurance, retirement benefits, licensing and continuing education. Also to be discussed, will be the matter of supplies and materials, land acquisitions, contracted services, equipment, capital improvements, and other charges and matters necessary to the functioning of each department in the accomplishment of its goals and objectives.

**V. STAFF REPORTS**

2. Discussion with possible action regarding the proposed fiscal year 2020-2021 annual budget, to include proposing the 2019 Tax Rate.

**1. INTRODUCTION**

Robert A. Eads, City Manager

**2. PROPOSED BUDGET & GENERAL FUND HIGHLIGHTS**

Gilberto Sanchez, Budget Director

**3. THIRD PARTY FUNDING**

Tina Martinez, Community Development Director

**4. BRIDGE**

Yvette Limon, Bridge Director

**5. FIRE**

Ramiro Elizondo, Interim Fire Chief

**6. POLICE**

Claudio Trevino, Jr., Police Chief

**7. MUNICIPAL COURT**

Jesus Dominguez, Municipal Court Judge

Ana L. Rodriguez, Municipal Court Clerk

**8. HEALTH**

Richard Chamberlain, Interim Health Director

**9. PARKS & RECREATION**

Juan Jose Gomez, Parks & Recreation Director

**10. TRANSIT**

Claudia San Miguel, Transit General Manager

**11. PUBLIC WORKS**

John Orfila, Public Works Director

**12. BUILDING DEVELOPMENT SERVICES**

Arturo Garcia, Building Development Services Director

**13. UTILITIES**

Michael Rodgers, Interim Utilities Director

**14. SOLID WASTE**

Oscar Hinojosa, Solid Waste Administrator

**15. CONVENTION AND VISITOR'S BUREAU**

Aileen Ramos, Convention and Visitor's Bureau Director

**16. ECONOMIC DEVELOPMENT/LAREDO ECONOMIC DEVELOPMENT CORPORATION**

Teclo Garcia, Economic Development Director  
Gene Lindgren, LEDC President & CEO

**17. CAPITAL IMPROVEMENT PLAN**

Riazul Mia, Assistant City Manager

**18. LAREDO REGIONAL MOBILITY AUTHORITY**

Jed Brown, RMA Chairman

**19. FUNDING AND OPERATIONS OF THE DEPARTMENTS (INCLUDING DIVISIONS)** of the Mayor and Council, City Manager, Airport, Animal Care Services, Budget, City Attorney, City Secretary, Community Development, Engineering, Environmental Services, Financial Services, Fleet Management, Human Resources, Library, Sames Auto Arena, Tax, Traffic, Information Services & Telecommunication, Planning and Zoning; and any other matters related thereto.

**VI. EXECUTIVE SESSION**

The Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.086 (Economic Development).

**VII. ADJOURNMENT**

This notice was posted at the Municipal Government Offices, 1110 Houston Street, Laredo, Texas, at a place convenient and readily accessible to the public at all times. Said notice was posted on Friday, August 7, 2020 at 5:30 p.m.

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Jose A. Valdez, Jr.  
City Secretary

## City Council-Workshop

**Meeting Date:** 08/11/2020

**Initiated By:** Rosario Cabello, Deputy City Manager

**Initiated By:** Rosario Cabello, Deputy City Manager

**Staff Source:** Dora A. Maldonado, RTA, CPM

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### SUBJECT

Approval of the 2020 Certified Appraisal Roll from the Webb County Appraisal District for the development of the City's tax roll; acceptance of the No New Revenue and Voter-Approval Tax Rate Calculations for Tax Year 2020; and setting the date of September 14, 2020 to hold the Public Hearing and Introductory Ordinance for the proposed tax rate of \$0.634000/\$100 value.

### VENDOR INFORMATION FOR COMMITTEE AGENDA

Not Applicable.

### PREVIOUS COUNCIL ACTION

Every year, City Council approves the appraisal roll from the Webb County Appraisal District for the development of the City's tax roll; accepts No-New-Revenue and Voter-Approval Tax Rate Calculations; proposes the tax rate; and sets the public hearing dates as required by the Texas Property Tax Code.

### BACKGROUND

Each year, the Webb County Appraisal District certifies the appraisal roll to be used as a base for our tax levy. Based on the Certified 2020 Appraisal Roll, as provided by the Webb County Appraisal District on July 23, 2020, we reflect the following:

	Certified Approved Appraisal Roll	Under ARB Review	Certified Appraisal Roll-Grand Totals
Total Appraised Value	\$18,155,307,084	\$544,262,320	\$18,699,569,404
Total Assessed Value	\$18,143,845,143	\$544,132,545	\$18,687,977,688
Total Taxable Value	\$14,832,744,053	\$538,810,055	\$15,371,554,108

Number of Accounts	92,373		
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Of the above totals, annexed property and new improvements are as follows:

	Market Value	Taxable Value
Properties Annexed after January 1, 2019	\$8,379,470	\$950,220
New Improvements and New Personal Property	\$314,177,220	\$298,870,320

Rates in accordance with Truth-in-Taxation guidelines are noted below:

2020 No New Revenue Rate	\$0.620730/\$100
2020 Voter Approval Rate	\$0.639105/\$100

2020 Certified Appraisal Roll and No New Revenue and Voter-Approval Tax Rate Calculation Worksheets are attached.

### **COMMITTEE RECOMMENDATION**

Not Applicable.

### **STAFF RECOMMENDATION**

Approval of the 2020 Certified Appraisal Roll from the Webb County Appraisal District for the development of the City's tax roll; acceptance of the No New Revenue and Voter-Approval Tax Rate Calculations for Tax Year 2020; and setting the date of September 14, 2020 to hold the Public Hearing and Introductory Ordinance for the proposed tax rate of \$0.634000/\$100 value.

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### **Fiscal Impact**

**Fiscal Year:**

**Budgeted Y/N?:**

**Source of Funds:**

**Account #:**

**Change Order: Exceeds 25% Y/N:**

**FINANCIAL IMPACT:**

Tax levy will generate revenue for General Fund Maintenance and Operations and Tax Supported Debt for fiscal year 2020-2021.

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**Attachments**

2020 Certified Appraisal Roll

2020 Tax Rate Calculation Worksheets

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WEBB COUNTY APPRAISAL DISTRICT  
3302 CLARK BOULEVARD  
LAREDO, TEXAS 78043-3346  
PHONE: (956)718-4091 FAX: (956)718-4052

**CERTIFICATION OF YEAR 2020  
APPRAISAL ROLL  
FOR  
CITY OF LAREDO**

"I, MARTIN VILLARREAL IV, CHIEF APPRAISER FOR WEBB COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WEBB COUNTY APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY

**CITY OF LAREDO**

AND CONSTITUTES THE APPRAISAL ROLL FOR WEBB COUNTY APPRAISAL DISTRICT PURSUANT TO SECTION 26.01 OF THE TEXAS PROPERTY TAX CODE."

**YEAR 2020 APPRAISAL ROLL INFORMATION:**

<b>TOTAL APPRAISED VALUE</b>	<u><b>\$ 18,155,307,084</b></u>
<b>TOTAL ASSESSED VALUE</b>	<u><b>\$ 18,143,845,143</b></u>
<b>TOTAL NET TAXABLE VALUE</b>	<u><b>\$ 14,832,744,053</b></u>
<b>NUMBER OF ACCOUNTS</b>	<u><b>92,373</b></u>

  
MARTIN VILLARREAL IV  
CHIEF APPRAISER

**JULY 23, 2020**  
DATE





WEBB COUNTY APPRAISAL DISTRICT  
3302 CLARK BOULEVARD  
LAREDO, TEXAS 78043-3346  
PHONE: (956)718-4091 FAX: (956)718-4052

**CERTIFICATE  
OF  
VALUATIONS UNDER PROTEST**

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT OF THE VALUATION FOR TAXABLE PROPERTY UNDER PROTEST, PENDING BEFORE THE APPRAISAL REVIEW BOARD AND NOT INCLUDED ON THE FINAL CERTIFIED APPRAISAL ROLL WITHIN FOR:

**CITY OF LAREDO**

FOR THE YEAR **2020**, AFTER BEING SUBMITTED TO AND APPROVED BY THE APPRAISAL REVIEW BOARD FOR THE FINAL TIME.

**TOTAL NET TAXABLE VALUE UNDER PROTEST AND NOT INCLUDED ON THE CERTIFIED APPRAISAL ROLL    \$ 538,810,055**

SIGNED THIS 23RD DAY OF JULY, 2020.

MARTIN VILLARREAL IV  
CHIEF APPRAISER



**WEBB COUNTY APPRAISAL DISTRICT**  
**3302 CLARK BOULEVARD**  
**LAREDO, TEXAS 78043-3346**  
**PHONE: (956)718-4091 FAX: (956)718-4052**

**CERTIFICATE  
OF  
CERTAIN TAXABLE PROPERTIES NOT INCLUDED ON  
THE APPRAISAL ROLL**

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT OF THE VALUATION FOR TAXABLE PROPERTY, PURSUANT TO SECTION 26.01 (D) OF THE TEXAS PROPERTY TAX CODE, REASONABLY LIKELY TO BE ADDED TO THE APPRAISAL ROLL AND TAXABLE BY THE TAXING UNIT BUT THAT WAS NOT INCLUDED ON THE FINAL CERTIFIED APPRAISAL ROLL WITHIN:

**CITY OF LAREDO**

FOR THE YEAR **2020**, BEFORE BEING SUBMITTED TO AND APPROVED BY THE APPRAISAL REVIEW BOARD FOR THE FINAL TIME.

**TOTAL NET TAXABLE VALUE OF CERTAIN  
TAXABLE PROPERTIES NOT INCLUDED  
ON THE CERTIFIED APPRAISAL ROLL**

**\$ 0**

SIGNED THIS 23RD DAY OF JULY, 2020.

A blue ink signature of Martin Villarreal IV, consisting of a stylized 'M' followed by a long horizontal line and a circled 'IV'.

**MARTIN VILLARREAL IV**  
**CHIEF APPRAISER**



**WEBB COUNTY APPRAISAL DISTRICT**  
**3302 CLARK BOULEVARD**  
**LAREDO, TEXAS 78043-3346**  
**PHONE: (956)718-4091 FAX: (956)718-4052**

**CERTIFICATE  
OF  
CERTAIN RENDITION RELATED PENALTIES**

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT FOR THE IMPOSITION OF A RENDITION RELATED PENALTY, PURSUANT TO H. B. 2491 AMENDING SEC. 22.28 OF THE TEXAS PROPERTY TAX CODE, WHICH ESTABLISHES THAT THE ASSESSOR SHALL ADD A 10% PENALTY OF THE TOTAL AMOUNT OF TAXES IMPOSED ON THE PROPERTY FOR THAT YEAR AND INCLUDE THE PENALTY IN THE TAX BILL (S) FOR:

**CITY OF LAREDO**

FOR THE YEAR **2020**, THE PENALTY IMPOSED AND APPROVED BY THE CHIEF APPRAISER FOR PROPERTY OWNERS WHO FAILED TO TIMELY FILE A RENDITION STATEMENT OR PROPERTY REPORT REQUIRED BY CHAPTER 22, TEXAS PROPERTY TAX CODE ARE ESTABLISHED ON THE LISTING INCLUDED ON THE DIGITAL MEDIA (CD).

SIGNED THIS 23RD DAY OF JULY, 2020.

A handwritten signature in blue ink, appearing to read "Martin Villarreal IV", is written over a horizontal line.

**MARTIN VILLARREAL IV**  
**CHIEF APPRAISER**

**2020 CERTIFIED TOTALS**

Property Count: 92,373

C1 - CITY OF LAREDO  
ARB Approved Totals

7/22/2020

4:26:43PM

Land		Value			
Homesite:		1,730,157,190			
Non Homesite:		3,537,090,321			
Ag Market:		214,321,165			
Timber Market:		0	Total Land	(+)	5,481,568,676
Improvement		Value			
Homesite:		3,984,126,285			
Non Homesite:		6,831,314,878	Total Improvements	(+)	10,815,441,163
Non Real		Count	Value		
Personal Property:	9,502		2,070,825,657		
Mineral Property:	543		713,515		
Autos:	0		0	Total Non Real	(+)
				Market Value	=
					18,368,549,011
Ag	Non Exempt	Exempt			
Total Productivity Market:	214,321,165	0			
Ag Use:	1,079,238	0	Productivity Loss	(-)	213,241,927
Timber Use:	0	0	Appraised Value	=	18,155,307,084
Productivity Loss:	213,241,927	0			
			Homestead Cap	(-)	11,461,941
			Assessed Value	=	18,143,845,143
			Total Exemptions Amount (Breakdown on Next Page)	(-)	3,311,101,090
			Net Taxable	=	14,832,744,053 18

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	98,490,718	70,332,928	418,199.25	511,888.16	1,029		
DPS	3,788,247	3,573,307	17,234.11	18,238.72	35		
OV65	1,318,129,756	985,942,116	5,016,726.26	5,197,325.51	10,659		
Total	1,420,408,721	1,059,848,351	5,452,159.62	5,727,452.39	11,723	Freeze Taxable	(-)
Tax Rate	0.634000						
						Freeze Adjusted Taxable	=
							13,772,895,702

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 92,772,318.37 = 13,772,895.702 \* (0.634000 / 100) + 5,452,159.62

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2020 CERTIFIED TOTALS**

Property Count: 92,373

C1 - CITY OF LAREDO  
ARB Approved Totals

7/22/2020

4:27:38PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	33	44,366,830	0	44,366,830
DP	1,058	27,244,123	0	27,244,123
DPS	35	0	0	0
DV1	241	0	1,992,690	1,992,690
DV1S	22	0	98,751	98,751
DV2	186	0	1,723,530	1,723,530
DV2S	14	0	97,500	97,500
DV3	232	0	2,425,629	2,425,629
DV3S	14	0	140,000	140,000
DV4	661	0	4,546,910	4,546,910
DV4S	106	0	529,840	529,840
DVHS	422	0	73,147,180	73,147,180
DVHSS	84	0	11,327,167	11,327,167
EX	2	0	3,680	3,680
EX-XA	66	0	79,398,380	79,398,380
EX-XD	10	0	957,620	957,620
EX-XD (Prorated)	1	0	27,131	27,131
EX-XG	7	0	1,616,790	1,616,790
EX-XI	3	0	2,389,320	2,389,320
EX-XJ	11	0	31,310,630	31,310,630
EX-XL	3	0	111,820	111,820
EX-XO	2	0	56,730	56,730
EX-XU	2	0	371,820	371,820
EX-XV	2,736	0	2,418,907,406	2,418,907,406
EX-XV (Prorated)	10	0	1,450,019	1,450,019
EX366	170	0	49,170	49,170
FR	134	289,485,200	0	289,485,200
FRSS	1	0	199,710	199,710
GIT	2	7,680,420	0	7,680,420
LIH	31	0	5,074,635	5,074,635
MASSS	1	0	273,510	273,510
OV65	9,885	268,093,551	0	268,093,551
OV65S	1,116	30,651,618	0	30,651,618
PC	7	4,987,810	0	4,987,810
SO	1	363,970	0	363,970
<b>Totals</b>		<b>672,873,522</b>	<b>2,638,227,568</b>	<b>3,311,101,090</b>

Property Count: 527

C1 - CITY OF LAREDO  
Under ARB Review Totals

7/22/2020

4:26:43PM

Land		Value			
Homesite:		6,399,880			
Non Homesite:		140,643,360			
Ag Market:		16,201,040			
Timber Market:		0	Total Land	(+)	163,244,280
Improvement		Value			
Homesite:		14,006,260			
Non Homesite:		308,480,881	Total Improvements	(+)	322,487,141
Non Real	Count	Value			
Personal Property:	96	74,669,870			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	74,669,870
			Market Value	=	560,401,291
Ag	Non Exempt	Exempt			
Total Productivity Market:	16,201,040	0			
Ag Use:	62,069	0	Productivity Loss	(-)	16,138,971
Timber Use:	0	0	Appraised Value	=	544,262,320
Productivity Loss:	16,138,971	0			
			Homestead Cap	(-)	129,775
			Assessed Value	=	544,132,545
			Total Exemptions Amount (Breakdown on Next Page)	(-)	5,322,490
			Net Taxable	=	538,810,055 19a

<b>Freeze</b>	<b>Assessed</b>	<b>Taxable</b>	<b>Actual Tax</b>	<b>Ceiling</b>	<b>Count</b>			
OV65	3,938,092	3,728,092	20,157.38	20,209.31	7			
<b>Total</b>	<b>3,938,092</b>	<b>3,728,092</b>	<b>20,157.38</b>	<b>20,209.31</b>	<b>7</b>	<b>Freeze Taxable</b>	(-)	<b>3,728,092</b>
<b>Tax Rate</b>	<b>0.634000</b>							
						<b>Freeze Adjusted Taxable</b>	=	<b>535,081.963</b>

$$\text{APPROXIMATE LEVY} = (\text{FREEZE ADJUSTED TAXABLE} * (\text{TAX RATE} / 100)) + \text{ACTUAL TAX}$$
$$3.412,577.03 = 535,081,963 * (0.634000 / 100) + 20,157.38$$

Tax Increment Finance Value: 0

Tax Increment Finance Levy:	0.00
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WEBB County

## 2020 CERTIFIED TOTALS

As of Certification

Property Count: 527

C1 - CITY OF LAREDO  
Under ARB Review Totals

7/22/2020

4:27:38PM

### Exemption Breakdown

Exemption	Count	Local	State	Total
AB	2	4,710,510	0	4,710,510
DV4	1	0	0	0
DVHS	1	0	371,980	371,980
OV65	8	240,000	0	240,000
Totals		4,950,510	371,980	5,322,490



**2020 CERTIFIED TOTALS**

Property Count: 92,900

C1 - CITY OF LAREDO

Grand Totals

7/22/2020

4:26:43PM

Land		Value			
Homesite:		1,736,557,070			
Non Homesite:		3,677,733,681			
Ag Market:		230,522,205			
Timber Market:		0	Total Land	(+)	5,644,812,956
Improvement		Value			
Homesite:		3,998,132,545			
Non Homesite:		7,139,795,759	Total Improvements	(+)	11,137,928,304
Non Real		Count	Value		
Personal Property:	9,598		2,145,495,527		
Mineral Property:	543		713,515		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	2,146,209,042
					18,928,950,302
Ag		Non Exempt	Exempt		
Total Productivity Market:	230,522,205		0		
Ag Use:	1,141,307		0	Productivity Loss	(-)
Timber Use:	0		0	Appraised Value	=
Productivity Loss:	229,380,898		0		18,699,569,404
				Homestead Cap	(-)
					11,591,716
				Assessed Value	=
					18,687,977,688
				Total Exemptions Amount (Breakdown on Next Page)	(-)
					3,316,423,580
				Net Taxable	=
					15,371,554,108

  

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	98,490,718	70,332,928	418,199.25	511,888.16	1,029		
DPS	3,788,247	3,573,307	17,234.11	18,238.72	35		
OV65	1,322,067,848	989,670,208	5,036,883.64	5,217,534.82	10,666		
Total	1,424,346,813	1,063,576,443	5,472,317.00	5,747,661.70	11,730	Freeze Taxable	(-) 1,063,576,443 20
Tax Rate	0.634000						
						Freeze Adjusted Taxable	= 14,307,977,665

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX

96,184,895.40 = 14,307,977,665 \* (0.634000 / 100) + 5,472,317.00

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00



**2020 CERTIFIED TOTALS**

Property Count: 92,900

C1 - CITY OF LAREDO

Grand Totals

7/22/2020

4:27:38PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	35	49,077,340	0	49,077,340
DP	1,058	27,244,123	0	27,244,123
DPS	35	0	0	0
DV1	241	0	1,992,690	1,992,690
DV1S	22	0	98,751	98,751
DV2	186	0	1,723,530	1,723,530
DV2S	14	0	97,500	97,500
DV3	232	0	2,425,629	2,425,629
DV3S	14	0	140,000	140,000
DV4	662	0	4,546,910	4,546,910
DV4S	106	0	529,840	529,840
DVHS	423	0	73,519,160	73,519,160
DVHSS	84	0	11,327,167	11,327,167
EX	2	0	3,680	3,680
EX-XA	66	0	79,398,380	79,398,380
EX-XD	10	0	957,620	957,620
EX-XD (Prorated)	1	0	27,131	27,131
EX-XG	7	0	1,616,790	1,616,790
EX-XI	3	0	2,389,320	2,389,320
EX-XJ	11	0	31,310,630	31,310,630
EX-XL	3	0	111,820	111,820
EX-XO	2	0	56,730	56,730
EX-XU	2	0	371,820	371,820
EX-XV	2,736	0	2,418,907,406	2,418,907,406
EX-XV (Prorated)	10	0	1,450,019	1,450,019
EX366	170	0	49,170	49,170
FR	134	289,485,200	0	289,485,200
FRSS	1	0	199,710	199,710
GIT	2	7,680,420	0	7,680,420
LIH	31	0	5,074,635	5,074,635
MASSS	1	0	273,510	273,510
OV65	9,893	268,333,551	0	268,333,551
OV65S	1,116	30,651,618	0	30,651,618
PC	7	4,987,810	0	4,987,810
SO	1	363,970	0	363,970
<b>Totals</b>		<b>677,824,032</b>	<b>2,638,599,548</b>	<b>3,316,423,580</b>

**2020 CERTIFIED TOTALS**

Property Count: 92,373

C1 - CITY OF LAREDO  
ARB Approved Totals

7/22/2020

4:27:38PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	62,990		\$180,366,492	\$8,405,411,658	\$7,971,934,668
B	MULTIFAMILY RESIDENCE	1,182		\$4,889,420	\$547,499,937	\$544,194,230
C1	VACANT LOTS AND LAND TRACTS	4,489		\$0	\$397,137,398	\$397,096,398
D1	QUALIFIED OPEN-SPACE LAND	310	19,372.5976	\$0	\$214,321,165	\$1,079,066
D2	IMPROVEMENTS ON QUALIFIED OP	27		\$4,840	\$281,640	\$281,812
E	RURAL LAND, NON QUALIFIED OPE	568	5,241.7395	\$146,400	\$136,112,383	\$135,243,559
F1	COMMERCIAL REAL PROPERTY	5,573		\$81,937,100	\$3,937,815,647	\$3,903,957,288
F2	INDUSTRIAL AND MANUFACTURIN	13		\$16,420	\$15,135,980	\$15,135,980
G1	OIL AND GAS	541		\$0	\$704,455	\$704,455
H2	GOODS IN TRANSIT	4		\$0	\$8,926,700	\$10,550
J2	GAS DISTRIBUTION SYSTEM	9		\$1,380	\$16,884,940	\$16,884,940
J3	ELECTRIC COMPANY (INCLUDING C	24		\$2,470	\$220,504,990	\$216,049,990
J4	TELEPHONE COMPANY (INCLUDI	52		\$0	\$35,537,370	\$35,537,370
J5	RAILROAD	210		\$0	\$46,010,200	\$46,010,200
J6	PIPELAND COMPANY	6		\$0	\$929,760	\$929,760
J7	CABLE TELEVISION COMPANY	28		\$0	\$26,006,540	\$26,006,540
J8	OTHER TYPE OF UTILITY	9		\$0	\$3,687,440	\$3,687,440
L1	COMMERCIAL PERSONAL PROPE	8,763		\$3,502,010	\$1,617,105,087	\$1,321,658,817
L2	INDUSTRIAL AND MANUFACTURIN	82		\$0	\$66,125,140	\$66,125,140
M1	TANGIBLE OTHER PERSONAL, MOB	3,826		\$2,573,410	\$37,002,830	\$36,533,250
O	RESIDENTIAL INVENTORY	916		\$19,505,930	\$50,663,570	\$50,663,570
S	SPECIAL INVENTORY TAX	294		\$0	\$43,019,030	\$43,019,030
X	TOTALLY EXEMPT PROPERTY	3,054		\$12,777,588	\$2,541,725,151	\$0
<b>Totals</b>			<b>24,614.3371</b>	<b>\$305,723,460</b>	<b>\$18,368,549,011</b>	<b>\$14,832,744,053</b>

**2020 CERTIFIED TOTALS**

Property Count: 527

C1 - CITY OF LAREDO  
Under ARB Review Totals

7/22/2020 4:27:38PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	132		\$351,170	\$32,701,951	\$31,960,196
B	MULTIFAMILY RESIDENCE	27		\$2,923,260	\$76,394,120	\$76,394,120
C1	VACANT LOTS AND LAND TRACTS	64		\$0	\$23,860,493	\$23,860,493
D1	QUALIFIED OPEN-SPACE LAND	32	1,266.1046	\$0	\$16,201,040	\$62,069
D2	IMPROVEMENTS ON QUALIFIED OP	8		\$0	\$5,201	\$5,201
E	RURAL LAND, NON QUALIFIED OPE	14	522.5605	\$0	\$5,884,880	\$5,884,880
F1	COMMERCIAL REAL PROPERTY	167		\$5,179,330	\$330,195,896	\$325,485,386
J4	TELEPHONE COMPANY (INCLUDI	2		\$0	\$474,590	\$474,590
L1	COMMERCIAL PERSONAL PROPE	95		\$0	\$74,593,090	\$74,593,090
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$76,780	\$76,780
M1	TANGIBLE OTHER PERSONAL, MOB	2		\$0	\$13,250	\$13,250
	<b>Totals</b>		1,788.6651	\$8,453,760	\$560,401,291	\$538,810,055

**2020 CERTIFIED TOTALS**

Property Count: 92,900

C1 - CITY OF LAREDO

Grand Totals

7/22/2020

4:27:38PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	63,122		\$180,717,662	\$8,438,113,609	\$8,003,894,864
B	MULTIFAMILY RESIDENCE	1,209		\$7,812,680	\$623,894,057	\$620,588,350
C1	VACANT LOTS AND LAND TRACTS	4,553		\$0	\$420,997,891	\$420,956,891
D1	QUALIFIED OPEN-SPACE LAND	342	20,638.7022	\$0	\$230,522,205	\$1,141,135
D2	IMPROVEMENTS ON QUALIFIED OP	35		\$4,840	\$286,841	\$287,013
E	RURAL LAND, NON QUALIFIED OPE	582	5,764.3000	\$146,400	\$141,997,263	\$141,128,439
F1	COMMERCIAL REAL PROPERTY	5,740		\$87,116,430	\$4,268,011,543	\$4,229,442,674
F2	INDUSTRIAL AND MANUFACTURIN	13		\$16,420	\$15,135,980	\$15,135,980
G1	OIL AND GAS	541		\$0	\$704,455	\$704,455
H2	GOODS IN TRANSIT	4		\$0	\$8,926,700	\$10,550
J2	GAS DISTRIBUTION SYSTEM	9		\$1,380	\$16,884,940	\$16,884,940
J3	ELECTRIC COMPANY (INCLUDING C	24		\$2,470	\$220,504,990	\$216,049,990
J4	TELEPHONE COMPANY (INCLUDI	54		\$0	\$36,011,960	\$36,011,960
J5	RAILROAD	210		\$0	\$46,010,200	\$46,010,200
J6	PIPELAND COMPANY	6		\$0	\$929,760	\$929,760
J7	CABLE TELEVISION COMPANY	28		\$0	\$26,006,540	\$26,006,540
J8	OTHER TYPE OF UTILITY	9		\$0	\$3,687,440	\$3,687,440
L1	COMMERCIAL PERSONAL PROPE	8,858		\$3,502,010	\$1,691,698,177	\$1,396,251,907
L2	INDUSTRIAL AND MANUFACTURIN	83		\$0	\$66,201,920	\$66,201,920
M1	TANGIBLE OTHER PERSONAL, MOB	3,828		\$2,573,410	\$37,016,080	\$36,546,500
O	RESIDENTIAL INVENTORY	916		\$19,505,930	\$50,663,570	\$50,663,570
S	SPECIAL INVENTORY TAX	294		\$0	\$43,019,030	\$43,019,030
X	TOTALLY EXEMPT PROPERTY	3,054		\$12,777,588	\$2,541,725,151	\$0
	<b>Totals</b>		26,403.0022	\$314,177,220	\$18,928,950,302	\$15,371,554,108

**2020 CERTIFIED TOTALS**

Property Count: 92,373

C1 - CITY OF LAREDO

ARB Approved Totals

7/22/2020

4:27:38PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	REAL RESIDENTIAL_PRORATED	31		\$81,962	\$1,653,812	\$1,653,812
A1	REAL RESIDENTIAL SINGLE FAMILY	55,422		\$147,627,940	\$8,130,769,042	\$7,722,480,730
A2	REAL RESIDENTIAL MOBILE HOME	7,211		\$1,170,760	\$195,034,964	\$170,619,898
A3	NOMINAL VALUE	206		\$88,780	\$7,845,870	\$7,833,870
A5	REAL RESID_BLDG INCOMPLETE	559		\$31,397,050	\$70,107,970	\$69,346,358
B	REAL RESIDENTIAL MULTI FAM_PROI	2		\$0	\$3,478,520	\$3,478,520
B1	REAL RESIDENTIAL MULTI FAMILY	1,180		\$4,889,420	\$544,021,417	\$540,715,710
C1	REAL VACANT RESIDENTIAL	3,294		\$0	\$126,954,774	\$126,913,774
C3	REAL VACANT RURAL & RECREATIO	33		\$0	\$4,720,110	\$4,720,110
C4	VACANT, RIGHT OF WAY EASEMENT	213		\$0	\$40,550	\$40,550
C5	REAL VACANT COMM & INDUSTRIAL	950		\$0	\$265,421,964	\$265,421,964
D1	ACREAGE QUALIFIED AGR LAND	310	19,372.5976	\$0	\$214,321,165	\$1,079,066
D2	IMPROVEMENTS FARM_RANCH STR	27		\$4,840	\$281,640	\$281,812
D4	REAL, ACREAGE, UNDEVELOPED LA	13		\$0	\$1,924,950	\$1,924,950
E	REAL IMPROVEMENTS_PRORATED	1		\$0	\$7,092	\$7,092
E1	REAL IMPROVEMENTS	128		\$105,890	\$4,517,780	\$4,147,273
E2	REAL IMPRS_LAND AS HSTD PROP	6		\$40,510	\$1,016,780	\$663,726
E3	RURAL LAND, NON QUALIFIED LAND	529		\$0	\$128,474,791	\$128,341,376
E4	MOBILE HOME IN RURAL AREAS	7		\$0	\$170,990	\$159,142
F1	REAL, COMMERCIAL	5,573		\$81,937,100	\$3,937,815,647	\$3,903,957,288
F2	REAL, INDUSTRIAL	13		\$16,420	\$15,135,980	\$15,135,980
G1	PRODUCING OIL, GAS AND MINERAL	541		\$0	\$704,455	\$704,455
H2	GOODS IN TRANSIT	4		\$0	\$8,926,700	\$10,550
J2	GAS COMPANIES	9		\$1,380	\$16,884,940	\$16,884,940
J3	ELECTRIC COMPANIES	24		\$2,470	\$220,504,990	\$216,049,990
J4	TELEPHONE COMPANIES	52		\$0	\$35,537,370	\$35,537,370
J5	RAILROADS	210		\$0	\$46,010,200	\$46,010,200
J6	PIPELINES	6		\$0	\$929,760	\$929,760
J7	CABLE TV	28		\$0	\$26,006,540	\$26,006,540
J8	COMPR, PUMP, MTR STA & DEHYD	9		\$0	\$3,687,440	\$3,687,440
L1	TANGIBLE PERSONAL, COMMERCIAL	8,763		\$3,502,010	\$1,617,105,087	\$1,321,658,817
L2	BUSINESS INDUSTRIAL	82		\$0	\$66,125,140	\$66,125,140
M1	TANGIBLE PERS, MOBILE HOMES	3,826		\$2,573,410	\$37,002,830	\$36,533,250
O1	REAL ESTATE INVENTORY	916		\$19,505,930	\$50,663,570	\$50,663,570
S	SPECIAL INVENTORY TAX	294		\$0	\$43,019,030	\$43,019,030
X	TOTALLY EXEMPT PROPERTY	3,054		\$12,777,588	\$2,541,725,151	\$0
	<b>Totals</b>		19,372.5976	\$305,723,460	\$18,368,549,011	\$14,832,744,053

**2020 CERTIFIED TOTALS**

Property Count: 527

C1 - CITY OF LAREDO  
Under ARB Review Totals

7/22/2020 4:27:38PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL RESIDENTIAL SINGLE FAMILY	128		\$339,040	\$32,356,751	\$31,614,996
A2	REAL RESIDENTIAL MOBILE HOME	3		\$0	\$123,560	\$123,560
A5	REAL RESID_BLDG INCOMPLETE	2		\$12,130	\$221,640	\$221,640
B1	REAL RESIDENTIAL MULTI FAMILY	27		\$2,923,260	\$76,394,120	\$76,394,120
C1	REAL VACANT RESIDENTIAL	27		\$0	\$1,666,330	\$1,666,330
C3	REAL VACANT RURAL & RECREATIO	3		\$0	\$1,495,210	\$1,495,210
C4	VACANT, RIGHT OF WAY EASEMENT	4		\$0	\$40	\$40
C5	REAL VACANT COMM & INDUSTRIAL	30		\$0	\$20,698,913	\$20,698,913
D1	ACREAGE QUALIFIED AGR LAND	32	1,266.1046	\$0	\$16,201,040	\$62,069
D2	IMPROVEMENTS FARM_RANCH STR	8		\$0	\$5,201	\$5,201
E1	REAL IMPROVEMENTS	1		\$0	\$101,920	\$101,920
E3	RURAL LAND, NON QUALIFIED LAND	14		\$0	\$5,782,960	\$5,782,960
F1	REAL, COMMERCIAL	167		\$5,179,330	\$330,195,896	\$325,485,386
J4	TELEPHONE COMPANIES	2		\$0	\$474,590	\$474,590
L1	TANGIBLE PERSONAL, COMMERCIAL	95		\$0	\$74,593,090	\$74,593,090
L2	BUSINESS INDUSTRIAL	1		\$0	\$76,780	\$76,780
M1	TANGIBLE PERS, MOBILE HOMES	2		\$0	\$13,250	\$13,250
	<b>Totals</b>		1,266.1046	\$8,453,760	\$560,401,291	\$538,810,055

**2020 CERTIFIED TOTALS**

Property Count: 92,900

C1 - CITY OF LAREDO

Grand Totals

7/22/2020

4:27:38PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	REAL RESIDENTIAL_PRORATED	31		\$81,962	\$1,653,812	\$1,653,812
A1	REAL RESIDENTIAL SINGLE FAMILY	55,550		\$147,966,980	\$8,163,125,793	\$7,754,095,726
A2	REAL RESIDENTIAL MOBILE HOME	7,214		\$1,170,760	\$195,158,524	\$170,743,458
A3	NOMINAL VALUE	206		\$88,780	\$7,845,870	\$7,833,870
A5	REAL RESID_BLDG INCOMPLETE	561		\$31,409,180	\$70,329,610	\$69,567,998
B	REAL RESIDENTIAL MULTI FAM_PROF	2		\$0	\$3,478,520	\$3,478,520
B1	REAL RESIDENTIAL MULTI FAMILY	1,207		\$7,812,680	\$620,415,537	\$617,109,830
C1	REAL VACANT RESIDENTIAL	3,321		\$0	\$128,621,104	\$128,580,104
C3	REAL VACANT RURAL & RECREATIO	36		\$0	\$6,215,320	\$6,215,320
C4	VACANT, RIGHT OF WAY EASEMENT	217		\$0	\$40,590	\$40,590
C5	REAL VACANT COMM & INDUSTRIAL	980		\$0	\$286,120,877	\$286,120,877
D1	ACREAGE QUALIFIED AGR LAND	342	20,638.7022	\$0	\$230,522,205	\$1,141,135
D2	IMPROVEMENTS FARM_RANCH STR	35		\$4,840	\$286,841	\$287,013
D4	REAL, ACREAGE, UNDEVELOPED LA	13		\$0	\$1,924,950	\$1,924,950
E	REAL IMPROVEMENTS_PRORATED	1		\$0	\$7,092	\$7,092
E1	REAL IMPROVEMENTS	129		\$105,890	\$4,619,700	\$4,249,193
E2	REAL IMPRS_LAND AS HSTD PROP	6		\$40,510	\$1,016,780	\$663,726
E3	RURAL LAND, NON QUALIFIED LAND	543		\$0	\$134,257,751	\$134,124,336
E4	MOBILE HOME IN RURAL AREAS	7		\$0	\$170,990	\$159,142
F1	REAL, COMMERCIAL	5,740		\$87,116,430	\$4,268,011,543	\$4,229,442,674
F2	REAL, INDUSTRIAL	13		\$16,420	\$15,135,980	\$15,135,980
G1	PRODUCING OIL, GAS AND MINERAL	541		\$0	\$704,455	\$704,455
H2	GOODS IN TRANSIT	4		\$0	\$8,926,700	\$10,550
J2	GAS COMPANIES	9		\$1,380	\$16,884,940	\$16,884,940
J3	ELECTRIC COMPANIES	24		\$2,470	\$220,504,990	\$216,049,990
J4	TELEPHONE COMPANIES	54		\$0	\$36,011,960	\$36,011,960
J5	RAILROADS	210		\$0	\$46,010,200	\$46,010,200
J6	PIPELINES	6		\$0	\$929,760	\$929,760
J7	CABLE TV	28		\$0	\$26,006,540	\$26,006,540
J8	COMPR, PUMP, MTR STA & DEHYD	9		\$0	\$3,687,440	\$3,687,440
L1	TANGIBLE PERSONAL, COMMERCIAL	8,858		\$3,502,010	\$1,691,698,177	\$1,396,251,907
L2	BUSINESS INDUSTRIAL	83		\$0	\$66,201,920	\$66,201,920
M1	TANGIBLE PERS, MOBILE HOMES	3,828		\$2,573,410	\$37,016,080	\$36,546,500
O1	REAL ESTATE INVENTORY	916		\$19,505,930	\$50,663,570	\$50,663,570
S	SPECIAL INVENTORY TAX	294		\$0	\$43,019,030	\$43,019,030
X	TOTALLY EXEMPT PROPERTY	3,054		\$12,777,588	\$2,541,725,151	\$0
	<b>Totals</b>		20,638.7022	\$314,177,220	\$18,928,950,302	\$15,371,554,108

**2020 CERTIFIED TOTALS**

Property Count: 92,900

C1 - CITY OF LAREDO  
Effective Rate Assumption

7/22/2020

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**New Value**

TOTAL NEW VALUE MARKET:	\$314,177,220
TOTAL NEW VALUE TAXABLE:	\$298,870,320 <b>23</b>

**New Exemptions**

Exemption	Description	Count		
EX-XG	11.184 Primarily performing charitable function	1	2019 Market Value	\$177,990
EX-XV	Other Exemptions (including public property, re	18	2019 Market Value	\$2,599,190
ABSOLUTE EXEMPTIONS VALUE LOSS				<b>\$2,777,180 10a</b>
Exemption	Description	Count	Exemption Amount	
DP	DISABILITY	15	\$345,000	
DPS	DISABLED Surviving Spouse	7	\$0	
DV1	Disabled Veterans 10% - 29%	27	\$207,690	
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	3	\$15,000	
DV2	Disabled Veterans 30% - 49%	24	\$205,500	
DV3	Disabled Veterans 50% - 69%	24	\$246,000	
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	1	\$10,000	
DV4	Disabled Veterans 70% - 100%	73	\$516,000	
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	10	\$12,000	
DVHS	Disabled Veteran Homestead	14	\$2,293,722	
OV65	OVER 65	143	\$3,921,949	
OV65S	OVER 65 Surviving Spouse	38	\$900,484	
PARTIAL EXEMPTIONS VALUE LOSS				<b>\$8,673,345 10b</b>
NEW EXEMPTIONS VALUE LOSS				<b>* \$11,450,525</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
DP	DISABILITY	1,001	\$26,331,448
INCREASED EXEMPTIONS VALUE LOSS			<b>1,001 \$26,331,448</b>
TOTAL EXEMPTIONS VALUE LOSS			<b>\$37,781,973</b>

**New Ag / Timber Exemptions**

2019 Market Value	\$858,840	a	Count: 1
2020 Ag/Timber Use	\$1,600	b 11	
NEW AG / TIMBER VALUE LOSS	<b>*\$857,240</b>		

**New Annexations**

Count	Market Value	Taxable Value
11	\$8,379,470	\$950,220 <b>22</b>

**New Deannexations 9**



**2020 CERTIFIED TOTALS****C1 - CITY OF LAREDO  
Average Homestead Value****Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
37,978	\$149,876	\$304	\$149,572

**Category A Only**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
37,945	\$149,931	\$298	\$149,633

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
527	\$560,401,291.00	\$486,235,494

**2020 EFFECTIVE TAX RATE WORKSHEET  
CERTIFICATION TOTALS 07/23/2020 (REV.\_SUPP.)**

**JURISDICTION:**

**CITY OF LAREDO**

5. 2019 Taxable value lost because court appeals of ARB Decisions reduced 2019 appraised value.

A. Original 2019 Value:	<b>\$148,391,460</b>	B. Adjusted Value:	<b>\$115,897,577</b>	<b>\$32,493,883</b>
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6. 2019 Taxable value subject to an appeal under Chapter 42, as of July 25.

a. 2019 ARB Certified Value		<b>\$29,081,920</b>	
b. 2019 Disputed Value	(minus) -	<b>\$6,140,506</b>	
c. 2019 Undisputed Value		<b>\$22,941,414</b>	<b>\$22,941,414</b>

9. 2019 Taxable value of property in territory the unit de-annexed after January 1, 2019.

**\$0**

10. 2019 Taxable value lost because property first qualified for an exemption in 2020.

A. Absolute Exempt:	<b>\$2,777,180</b>	B. Partial Exempt:	<b>\$8,673,345</b>	<b>\$11,450,525</b>
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11. 2019 Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber or restricted timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2020.

A. 2019 Market:	<b>\$858,840</b>	B. -2020 Ag:	<b>\$1,600</b>	<b>\$857,240</b>
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18. Total 2020 Taxable values on the 2020 CERTIFIED appraisal roll today.

A. CERTIFIED values only: **\$14,832,744,053**

B. Counties: Include railroad rolling stock value certified by Comptroller + **\$0**

C. Pollution control exemption and energy storage system exemption: Deduct value of property exempted for the current tax year for the first time as pollution control property and energy storage system property.

(minus) - **\$0**

D. Tax increment financing: 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 that will be included in line 23 below.

- **(Complete by Taxing Representative)** **\$14,832,744,053**

19. Total 2020 Taxable value of properties under protest not included on CERTIFIED appraisal roll.

A. 2020 Taxable value of properties under protest: **\$538,810,055**

B. 2020 value of properties NOT under protest or included on CERTIFIED appraisal roll **\$0** **\$538,810,055**

20. 2020 tax ceilings. 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 you taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.

**\$1,063,576,443** **\$1,063,576,443**

22. Total 2020 taxable value of properties in territory annexed after January 1, 2019.

**\$950,220**

23. Total 2020 taxable value of new improvements and new personal property located in new improvements.

**\$298,870,320**

**\*\*The worksheet provided above is to facilitate the completion of the Truth and Taxation tax rate calculation. Please proceed with caution by comparing and validating the total values with the Certified Total Reports that are provided herein. WCAD is not liable or responsible for any error or miscalculation from utilize the aforementioned data.**

Webb CAD  
2019 Value Lost Subject to an Appeal under  
Chapter 42 TPTC  
City of Laredo

Year	Owner	Property	Property ID	Certified Value	Undisputed Value	Disputed Value
2019	JONES Y I & BARBARA U CHARITABLE	WALGREENS (GUADALUPE)	172651	1,528,770	1,401,780	126,990
2019	MLG LAREDO LLC	WALGREENS (MCPHERSON)	397029	1,648,000	1,401,690	246,310
2019	SAMLON JOINT VENTURE	SHOPPING CENTER	218534	829,940	720,880	109,060
2019	SAMLON JOINT VENTURE	SHOPPING CENTER	218538	788,380	684,780	103,600
2019	SAMLON JOINT VENTURE	SHOPPING CENTER	218539	3,238,050	2,812,530	425,520
2019	SAMLON JOINT VENTURE	SHOPPING CENTER	218540	2,225,910	1,933,410	292,500
2019	SAMLON JOINT VENTURE	PAD SITE (SHERWIN WILLIAMS)	218543	385,070	334,470	50,600
2019	SAMLON JOINT VENTURE	SHERWIN WILLIAMS	218544	332,650	288,940	43,710
2019	H E BUTT GROCERY COMPANY	PARKING LOT	198671	785,530	11,148,934	4,351,066
2019	H E BUTT GROCERY COMPANY	GAS STATION	209531	592,970		
2019	DREAM LLC	PARKING LOT	209532	759,010		
2019	DREAM LLC	PARKING LOT	209535	1,185,110		
2019	H E BUTT GROCERY COMPANY	PARKING LOT	209536	1,103,290		
2019	H E BUTT GROCERY COMPANY	HEB (MERCADO)	209537	2,178,250		
2019	DREAM LLC	HEB (MERCADO)	209538	2,489,420		
2019	H E BUTT GROCERY COMPANY	SHOPPING CENTER	209593	5,103,300		
2019	H E BUTT GROCERY COMPANY	PARKING LOT	209594	812,380		
2019	H E BUTT GROCERY COMPANY	PARKING LOT	209595	490,740		
2019	LAKESIDE SUBDIVISION II LLC	LAND	264705	2,605,150	2,214,000	391,150
<b>TOTALS</b>				<b>29,081,920</b>	<b>22,941,414</b>	<b>6,140,506</b>



## New PC for 2020

PTD FORM 50-856 & 50-859 Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property.

file_as_name	owner_prop_id	prop_val_yr	file_as_name2	legal_desc	assessed_val	market	exempt_type_cd	Exemption Amount	taxable_val
CITY OF LAREDO	491223	2020	7-ELEVEN INC	PERSONAL PROPERTY PETROLEUM TANKS @2719 E SAUNDERS ST RP#557-01668-030	\$ 48,850	\$ 48,850	PC	\$ 48,850	\$ -
LAREDO COLLEGE	491223	2020	7-ELEVEN INC	PERSONAL PROPERTY PETROLEUM TANKS @2719 E SAUNDERS ST RP#557-01668-030	\$ 48,850	\$ 48,850	PC	\$ 48,850	\$ -
LAREDO ISD	491223	2020	7-ELEVEN INC	PERSONAL PROPERTY PETROLEUM TANKS @2719 E SAUNDERS ST RP#557-01668-030	\$ 48,850	\$ 48,850	PC	\$ 48,850	\$ -
UNITED ISD	628017	2020	NABORS LUX FINANCE 2	PC EXEMPT M&E- USD	\$ 1,320,000	\$ 1,320,000	PC	\$ 1,320,000	\$ -
WEBB COUNTY	491223	2020	7-ELEVEN INC	PERSONAL PROPERTY PETROLEUM TANKS @2719 E SAUNDERS ST RP#557-01668-030	\$ 48,850	\$ 48,850	PC	\$ 48,850	\$ -
WEBB COUNTY	628017	2020	NABORS LUX FINANCE 2	PC EXEMPT M&E- USD	\$ 1,320,000	\$ 1,320,000	PC	\$ 1,320,000	\$ -

## Entity Totals

file_as_name	prop_val_yr	exempt_type_cd	Exemption Amount	Taxable Value
CITY OF LAREDO	2020	PC	\$ 48,850	\$ -
LAREDO COLLEGE	2020	PC	\$ 48,850	\$ -
LAREDO ISD	2020	PC	\$ 48,850	\$ -
UNITED ISD	2020	PC	\$ 1,320,000	\$ -
WEBB COUNTY	2020	PC	\$ 1,368,850	\$ -

**2020 EFFECTIVE TAX RATE WORKSHEET  
CERTIFICATION TOTALS 07/23/2020**

**JURISDICTION:**

**CITY OF LAREDO**

5. 2019 Taxable value lost because court appeals of ARB Decisions reduced 2019 appraised value.		
A. Original 2019 Value:	\$148,391,460	B. Adjusted Value: \$115,897,577
		\$32,493,883
9. 2019 Taxable value of property in territory the unit de-annexed after January 1, 2019.		
		\$0
10. 2019 Taxable value lost because property first qualified for an exemption in 2020.		
A. Absolute Exempt:	\$2,777,180	B. Partial Exempt: \$8,673,345
		\$11,450,525
11. 2019 Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber or restricted timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2020.		
A. 2019 Market:	\$858,840	B. -2020 Ag: \$1,600
		\$857,240
18. Total 2020 Taxable values on the 2020 CERTIFIED appraisal roll today.		
A. CERTIFIED values only:	\$14,832,744,053	
B. Counties: Include railroad rolling stock value certified by Comptroller +	\$0	
C. Pollution control exemption and energy storage system exemption: Deduct value of property exempted for the current tax year for the first time as pollution control property and energy storage system property.		
	(minus) -	\$0
D. Tax increment financing: 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 that will be included in line 23 below.		
	- (Complete by Taxing Representative)	\$14,832,744,053
19. Total 2020 Taxable value of properties under protest not included on CERTIFIED appraisal roll.		
A. 2020 Taxable value of properties under protest:	\$538,810,055	
B. 2020 value of properties NOT under protest or included on CERTIFIED appraisal roll	\$0	
		\$538,810,055
20. 2020 tax ceilings. 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 you taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.		
	\$1,063,576,443	\$1,063,576,443
22. Total 2020 taxable value of properties in territory annexed after January 1, 2019.		
		\$950,220
23. Total 2020 taxable value of new improvements and new personal property located in new improvements.		
		\$298,870,320

**\*\*The worksheet provided above is to facilitate the completion of the Truth and Taxation tax rate calculation. Please proceed with caution by comparing and validating the total values with the Certified Total Reports that are provided herein. WCAD is not liable or responsible for any error or miscalculation from utilize the aforementioned data.**

# 2020 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Laredo

956-727-6401

Taxing Unit Name

Phone (area code and number)

1102 Bob Bullock Loop, Laredo, TX, 78043

www.cityoflaredo.com

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### STEP 1: 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.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	<b>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).[1]	\$14,686,278,162
2.	<b>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 taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$1,026,510,325
3.	<b>Preliminary 2019 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$13,659,767,837
4.	<b>2019 total adopted tax rate.</b>	\$.634000
5.	<b>2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.</b>	
	<b>A. Original 2019 ARB values:</b>	\$148,391,460
	<b>B. 2019 values resulting from final court decisions:</b>	\$115,897,577
	<b>C. 2019 value loss.</b> Subtract B from A.[3]	\$32,493,883

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	29,081,920
	B. 2019 disputed value:	6,140,506
	C. 2019 undisputed value Subtract B from A.[4]	22,941,414
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	55,435,297
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$13,715,203,134
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$0
10.	2019 taxable value lost because property first qualified for an exemption in 2020. 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.	
	A. Absolute exemptions. Use 2019 market value:	\$2,777,180
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$8,673,345
	C. Value loss. Add A and B.[6]	\$11,450,525
11.	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. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$858,840
	B. 2020 productivity or special appraised value:	\$1,600
	C. Value loss. Subtract B from A.[7]	\$857,240
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$12,307,765
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$13,702,895,369
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$86,876,356
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. 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.[8]	\$195,684
16.	Taxes in tax increment financing (TIF) for tax year 2019 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 2020 captured appraised value in Line 18D, enter 0.[9]	\$312,770
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$86,759,270
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. 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 include homeowners age 65 or older or disabled.[11]	
	A. Certified values:	\$14,832,744,053
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$48,850
	D. Tax increment financing: 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	\$31,138,098

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	<b>E. Total 2020 value</b> Add A and B, then subtract C and D	\$14,801,557,105
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.[13]</b>	
	<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 under protest.[14]	\$538,810,055
	<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 in the 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.[15]	\$0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$538,810,055
<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 unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$1,063,576,443
<b>21.</b>	<b>2020 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20C.[17]	\$14,276,790,717
<b>22.</b>	<b>Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019.</b> Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$950,220
<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 Jan. 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.[19]	\$298,870,320
<b>24.</b>	<b>Total adjustments to the 2020 taxable value.</b> Add Lines 22 and 23.	\$299,820,540
<b>25.</b>	<b>Adjusted 2020 taxable value.</b> Subtract Line 24 from Line 21.	\$13,976,970,177
<b>26.</b>	<b>2020 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.620730 /\$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.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section



## STEP 2: 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.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	<b>2019 M&amp;O tax rate.</b> Enter the 2019 M&O tax rate.	\$ .490186
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> .	13,715,203,134
30.	<b>Total 2019 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by 100.	67,230,005
31.	<b>Adjusted 2019 levy for calculating NNR M&amp;O rate.</b>	
	<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.	0
	<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.	150,950
	<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 2020 captured appraised value in Line 18D, enter 0.	312,770
	<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.	0
	<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	-161,820
	<b>F. Add Line 30 to 31E.</b>	67,068,185
32.	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	13,976,970,177
33.	<b>2020 NNR M&amp;O rate (unadjusted)</b> Divide Line 31F by Line 32 and multiply by \$100.	0.479847
34.	<b>Rate adjustment for state criminal justice mandate.[23]</b>	
	<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.	0
	<b>B. 2019 state 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	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
35.	<b>Rate adjustment for indigent health care expenditures[24]</b>	
	A. <b>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	0
	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	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
36.	<b>Rate adjustment for county indigent defense compensation.[25]</b>	
	A. <b>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	0
	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	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.000000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.000000
37.	<b>Rate adjustment for county hospital expenditures.</b>	
	A. <b>2020 eligible county hospital expenditures</b> 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	0
	B. <b>2019 eligible county hospital expenditures</b> 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	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.000000
38.	<b>Adjusted 2020 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E.	0.479847
39.	<b>2020 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit</b> If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 <b>-or-</b> <b>Other Taxing Unit</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. <b>-or-</b> <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. [27]	0.496641

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	<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: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	<b>A. 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. Enter debt amount	21,401,321
	<b>B. Subtract unencumbered fund amount</b> used to reduce total debt.	0
	<b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none)	0
	<b>D. Subtract amount paid</b> from other resources	0
	<b>E. Adjusted debt</b> Subtract B, C and D from A	21,401,321
41.	<b>Certified 2019 excess debt collections</b> Enter the amount certified by the collector.	-382,131
42.	<b>Adjusted 2020 debt</b> Subtract Line 41 from Line 40E	21,783,452
43.	<b>2020 anticipated collection rate.</b>	
	<b>A.</b> Enter the 2020 anticipated collection rate certified by the collector	107.10
	<b>B.</b> Enter the 2019 actual collection rate	98.35
	<b>C.</b> Enter the 2018 actual collection rate	101.01
	<b>D.</b> Enter the 2017 actual collection rate	100.54
	<b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and 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%.	107.10
44.	<b>2020 debt adjusted for collections.</b> Divide Line 42 by Line 43E.	20,339,358
45.	<b>2020 total taxable value.</b> Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	14,276,790,717
46.	<b>2020 debt rate</b> Divide Line 44 by Line 45 and multiply by \$100.	0.142464
47.	<b>2020 voter-approval tax rate.</b> Add Line 39 and 46.	0.639105
48.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
<b>STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes</b>		

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	<b>Taxable sales.</b> For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] <b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- <b>Taxing units that adopted the sales tax before November 2019.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	0

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	14,276,790,717
52.	<b>Sales tax adjustment rate.</b> Divide Line 50 by Line 51 and multiply by \$100.	0.000000
53.	<b>2020 NNR tax rate, unadjusted for sales tax</b> [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.620730
54.	<b>2020 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2019 or in May 2020.</b> Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.620730
55.	<b>2020 voter-approval tax rate, unadjusted for sales tax.</b> [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.639105
56.	<b>2020 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 52 from Line 55.	0.639105

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

#### STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Activity	Amount/Rate
57.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	<b>2020 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$14,276,790,717
59.	<b>Additional rate for pollution control.</b> Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	<b>2020 voter-approval tax rate, adjusted for pollution control.</b> Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.639105

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

### STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

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. [41]

Line	Activity	Amount/Rate
61.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
62.	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
63.	<b>2017 unused increment rate.</b> Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	<b>2020 unused increment rate.</b> Add Lines 61, 62 and 63.	0.000000
65.	<b>2020 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

### STEP 6: 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.[42]

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. [43]

Line	Activity	Amount/Rate
66.	<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>	0.000000
67.	<b>2020 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	0
68.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 67 and multiply by \$100.	0.000000
69.	<b>2020 debt rate</b> Enter the rate from Line 46 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.000000
70.	<b>De minimis rate</b> Add Lines 66, 68 and 69.	0.000000

### STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.620730
Voter-Approval Tax Rate	0.639105
De minimis rate	0.000000

### STEP 8: Taxing Unit Representative Name and Signature

print here

DORA A. MALDONADO

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

Date

August 7, 2020

**City Council-Workshop**

**Meeting Date:** 08/11/2020

**Initiated By:** Robert A. Eads, City Manager

**Staff Source:** Gilberto Sanchez, Budget Director

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**SUBJECT**

Discussion with possible action regarding the proposed fiscal year 2020-2021 annual budget, to include proposing the 2019 Tax Rate.

**1. INTRODUCTION**

Robert A. Eads, City Manager

**2. PROPOSED BUDGET & GENERAL FUND HIGHLIGHTS**

Gilberto Sanchez, Budget Director

**3. THIRD PARTY FUNDING**

Tina Martinez, Community Development Director

**4. BRIDGE**

Yvette Limon, Bridge Director

**5. FIRE**

Ramiro Elizondo, Interim Fire Chief

**6. POLICE**

Claudio Trevino, Jr., Police Chief

**7. MUNICIPAL COURT**

Jesus Dominguez, Municipal Court Judge

Ana L. Rodriguez, Municipal Court Clerk

**8. HEALTH**

Richard Chamberlain, Interim Health Director

**9. PARKS & RECREATION**

Juan Jose Gomez, Parks & Recreation Director

**10. TRANSIT**

Claudia San Miguel, Transit General Manager

**11. PUBLIC WORKS**

John Orfila, Public Works Director

**12. BUILDING DEVELOPMENT SERVICES**

Arturo Garcia, Building Development Services Director

**13. UTILITIES**

Michael Rodgers, Interim Utilities Director

**14. SOLID WASTE**

Oscar Hinojosa, Solid Waste Administrator

**15. CONVENTION AND VISITOR'S BUREAU**

Aileen Ramos, Convention and Visitor's Bureau Director

**16. ECONOMIC DEVELOPMENT/LAREDO ECONOMIC DEVELOPMENT CORPORATION**

Teclo Garcia, Economic Development Director  
Gene Lindgren, LEDC President & CEO

**17. CAPITAL IMPROVEMENT PLAN**

Riazul Mia, Assistant City Manager

**18. LAREDO REGIONAL MOBILITY AUTHORITY**

Jed Brown, RMA Chairman

**19. FUNDING AND OPERATIONS OF THE DEPARTMENTS (INCLUDING DIVISIONS) of the Mayor and Council, City Manager, Airport, Animal Care Services, Budget, City Attorney, City Secretary, Community Development, Engineering, Environmental Services, Financial Services, Fleet Management, Human Resources, Library, Sames Auto Arena, Tax, Traffic, Information Services & Telecommunication, Planning and Zoning; and any other matters related thereto.**

**PREVIOUS COUNCIL ACTION**

N/A

**BACKGROUND**

N/A

**COMMITTEE RECOMMENDATION**

N/A

**STAFF RECOMMENDATION**

N/A

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