

ACTION FORM BRYAN CITY COUNCIL

DATE OF COUNCIL MEETING: October 22, 2013		DATE SUBMITTED: October 8, 2013	
DEPARTMENT OF ORIGIN: Fiscal Services		SUBMITTED BY: Joe Hegwood	
MEETING TYPE:	CLASSIFICATION:	ORDINANCE:	STRATEGIC INITIATIVE:
<input type="checkbox"/> BCD	<input type="checkbox"/> PUBLIC HEARING	<input type="checkbox"/> 1ST READING	<input checked="" type="checkbox"/> PUBLIC SAFETY
<input type="checkbox"/> SPECIAL	<input checked="" type="checkbox"/> CONSENT	<input type="checkbox"/> 2ND READING	<input checked="" type="checkbox"/> SERVICE
<input checked="" type="checkbox"/> REGULAR	<input type="checkbox"/> STATUTORY		<input checked="" type="checkbox"/> ECONOMIC DEVELOP.
<input type="checkbox"/> WORKSHOP	<input type="checkbox"/> REGULAR		<input checked="" type="checkbox"/> INFRASTRUCTURE
			<input checked="" type="checkbox"/> QUALITY OF LIFE
AGENDA ITEM DESCRIPTION: Consideration and possible action to approve the final 2013 tax roll as submitted by the Brazos County Tax Assessor-Collector. State law requires city Council approval of the final tax roll.			
SUMMARY STATEMENT: Brazos County Tax Assessor-Collector Kristeen Roe has advised that Section 26.09 (e) of the Tax Code requires a taxing entity's governing body to accept the tax roll as prepared by the Tax Assessor-Collector. The tax roll submitted for approval includes six (6) supplemental value/ownership/exemption change files. The resulting levy is decreased \$987 from the original 2013 value certifications: the FY2014 budgeted "Total Tax Levy" changes from \$25,300,013 to \$25,299,026.			
This final tax roll serves as the basis for the billings prepared by the tax office.			
STAFF ANALYSIS AND RECOMMENDATION: Staff recommends the Bryan City Council approve the tax rolls as submitted by the Brazos County Tax Assessor-Collector. This approval is in compliance with the Texas Property Tax Code.			
OPTIONS (In Suggested Order of Staff Preference):			
<ol style="list-style-type: none"> 1. Approve the tax rolls as submitted and as required by the Texas Property Tax Code. 2. Do not approve the tax rolls as required by the Texas Property Tax Code, which could result in the City being in violation of such code. 			
ATTACHMENTS:			
<ol style="list-style-type: none"> 1. Letter dated October 8, 2013 from Kristeen Roe, RTA, CTA 2. 2013 LEVY TOTALS C1 – CITY OF BRYAN 			
FUNDING SOURCE:			
APPROVALS: Hugh R. Walker, 10/08/2013			
APPROVED FOR SUBMITTAL: CITY MANAGER Kean Register, 10/14/2013			
APPROVED FOR SUBMITTAL: CITY ATTORNEY Janis K .Hampton, 10/14/2014			

Kristeen Roe, RTA, CTA
Brazos County Tax Assessor/Collector
300 E. Wm J Bryan Pkwy
Bryan, TX 77803
979-361-4470
979-361-4487 - Fax



October 8, 2013

Honorable Jason Bienski
Mayor
Bryan, TX

RE: 2013 Tax Rolls

Dear Mayor Bienski:

I am providing the 2013 tax roll total information for the City of Bryan as required by the Texas Property Tax Code:

Sec. 26.09 (e) The assessor shall enter the amount of tax determined as provided by this section in the appraisal roll and submit it to the governing body of the unit for approval. The appraisal roll with amounts of tax entered as approved by the governing body constitutes the unit's tax roll. **Please place acceptance of the 2013 Tax Rolls on the next Council Agenda as the formal creation of the tax rolls for the City of Bryan.**

The Brazos County Tax Office received six supplemental value/ownership/exemption change files from the Brazos County Appraisal Review Board after the original 2013 value certification. The tax office accepted and balanced all of these changes prior to calculation of the 2013 tax rolls. A copy of the taxable values as well as the tax ceiling information for the City of Bryan used for calculation is included on the levy totals pages.

Please contact me if you have any questions concerning these figures.

Respectfully,

A handwritten signature in cursive script that reads "Kristeen Roe".

Kristeen Roe, RTA, CTA
Tax Assessor/Collector
Brazos County

CC: Ann Pledger, Budget Officer
Mary Lynn Stratta, City Secretary

ENC

2013 LEVY TOTALS

C1 - CITY OF BRYAN
Grand Totals

Property Count: 51,829

10/8/2013 9:04:48AM

Land		Value			
Homesite:		481,981,834			
Non Homesite:		639,628,601			
Ag Market:		76,978,764			
Timber Market:		0		Total Land	(+) 1,198,589,199
Improvement		Value			
Homesite:		1,637,367,237			
Non Homesite:		1,824,233,227		Total Improvements	(+) 3,461,600,464
Non Real		Count	Value		
Personal Property:		3,528	658,200,130		
Mineral Property:		21,519	11,683,499		
Autos:		0	0	Total Non Real	(+) 669,883,629
				Market Value	= 5,330,073,292
Ag	Non Exempt	Exempt			
Total Productivity Market:	76,978,764	0			
Ag Use:	744,513	0	Productivity Loss	(-) 76,234,251	
Timber Use:	0	0	Appraised Value	= 5,253,839,041	
Productivity Loss:	76,234,251	0	Homestead Cap Assessed Value	(-) 13,943,498	
					= 5,239,895,543
Exemption	Count	Local	State	Total	
AB	13	33,174,583	0	33,174,583	
CHODO (Partial)	8	203,443	0	203,443	
DP	243	0	0	0	
DPS	5	0	0	0	
DV1	84	0	833,000	833,000	
DV1S	10	0	50,000	50,000	
DV2	65	0	649,500	649,500	
DV2S	5	0	37,500	37,500	
DV3	68	0	699,200	699,200	
DV3S	1	0	10,000	10,000	
DV4	94	0	444,000	444,000	
DV4S	36	0	408,000	408,000	
DVHS	73	0	9,765,243	9,765,243	
DVHSS	7	0	856,500	856,500	
EX	5	0	1,536,375	1,536,375	
EX (Prorated)	1	0	166,211	166,211	
EX-XD	31	0	1,092,471	1,092,471	
EX-XD (Prorated)	20	0	228,701	228,701	
EX-XG	3	0	299,146	299,146	
EX-XI	2	0	600,250	600,250	
EX-XJ	14	0	30,517,690	30,517,690	
EX-XL	2	0	186,190	186,190	
EX-XN	8	0	4,195,590	4,195,590	
EX-XU	8	0	2,093,330	2,093,330	
EX-XV	942	0	984,885,108	984,885,108	
EX-XV (Prorated)	10	0	1,220,592	1,220,592	
EX366	17,043	0	474,331	474,331	
FR	31	47,925,984	0	47,925,984	
OV65	3,726	54,733,741	0	54,733,741	
OV65S	16	227,047	0	227,047	
PC	13	4,280,880	0	4,280,880	Total Exemptions (-) 1,181,794,606

BRAZOS County

2013 LEVY TOTALS

C1 - CITY OF BRYAN
Grand Totals

Property Count: 51,829

10/8/2013 9:04:48AM

Net Taxable = 4,058,100,937

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	20,773,339	18,943,592	109,992.69	117,978.30	229			
DPS	444,587	376,037	2,247.79	2,726.28	5			
OV65	483,544,959	424,037,369	2,414,145.48	2,468,422.84	3,522			
Total	504,762,885	443,356,998	2,526,385.96	2,589,127.42	3,756	Freeze Taxable	(-)	443,356,998
Tax Rate	0.629990							

Freeze Adjusted Taxable = 3,614,743,939

Levy Info			
M&O Rate:	0.434109	M&O Tax:	17,432,791.30
I&S Rate:	0.195881	I&S Tax:	7,866,119.27
Protected I&S Rate:	0.000000	Protected I&S Tax:	0.00
		Ag Penalty:	118.09
		Total Levy	25,299,026.66

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