

STATE OF TEXAS }
 COUNTY OF ORANGE }
 CITY OF ORANGE }

TO: The Honorable Mayor and City Council, the City Manager and City Attorney of said City.

NOTICE IS HEREBY GIVEN that a Special Call Meeting of the City Council will be held on Monday, August 15, 2016, at 9:00 A.M. in the Orange Public Library Auditorium located at 220 N. Fifth Street, Orange, Texas for the following purpose, to-wit:

AGENDA

- | | |
|---|------------------------|
| 1. CALL TO ORDER | Mayor |
| 2. MOTION | |
| a) Motion finding that the advance posting and notice requirements of Article 8.1200 of the Code of Ordinances of the City of Orange, Texas have been met in relation to all minutes and pending resolutions on this agenda and that the reading of such items be confined to the caption of the resolutions. | 1 Mayor/Council |
| 3. APPROVAL OF MINUTES | |
| a) August 3, 2016 Special Call Council Meeting | 4 Mayor/Council |
| 4. DISCUSSION/ACTION | |
| a) Consider a motion acknowledging receipt of the City of Orange Economic Development Corporation’s proposed Fiscal Year 2017 Budget. | 7 Staff: Zeto, Cheryl |
| b) Consider a motion acknowledging receipt of the City of Orange proposed budget for Fiscal Year 2017. | 8 Staff: Zeto, Cheryl |
| c) Consider a motion acknowledging receipt of the certification of the 2016 Anticipated Collection Rate and 2015 Excess Debt Collection. | 9 Staff: Zeto, Cheryl |
| d) Consider a motion acknowledging receipt of the certified appraised values and corresponding reports from Orange County Appraisal District. | 11 Staff: Zeto, Cheryl |
| e) Consider a motion acknowledging receipt of the 2016 Effective and Rollback Rates and corresponding worksheets. | 21 Staff: Zeto, Cheryl |
| f) Discussion and possible action on the tax rate. If proposed tax rate will exceed the rollback rate or the effective rate (whichever is lower) take record vote and schedule public hearings. | Staff: Zeto, Cheryl |

Special Call City Council Meeting
 August 15, 2016 – 9:00 A.M.
 City of Orange, Texas
 Page 1 of 2

5. ADJOURNMENT

/s/ Rhonda Haskins
Rhonda Haskins, City Secretary

Texas Penal Code 30.06:

"Pursuant to Section 30.06, Penal Code (trespass by license holder with a concealed handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun"

"De conformidad con la Sección 30.06 del código penal (entrada de persona con licencia de portar o llevar armas de mano oculta), una persona licenciada bajo el subcapítulo H, capítulo 411 del código de gobierno (ley de licenciación para portar o llevar armas de mano) no se permite entrar en esta propiedad con "ninguna armas de mano oculta"

Texas Penal Code 30.07:

"Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly"

"De conformidad con la Sección 30.07 del código penal (entrada de una persona con licencia de portar o llevar armas de mano visible), una persona licenciada bajo el subcapítulo H, capítulo 411 del código de gobierno (ley de licenciación para portar o llevar armas de mano visible) no se permite entrar en esta propiedad con ninguna "armas de mano visible"

No Firearms Allowed

No se permite ninguna armas de fuego

STATE OF TEXAS }

COUNTY OF ORANGE }

August 3, 2016

BE IT REMEMBERED THAT a Special Call Meeting of the City Council of the City of Orange, Orange County, Texas, was held in the Ira Williamson Meeting Room inside the Orange Public Library on Wednesday, August 3, 2016.

COUNCIL MEMBERS PRESENT:	Jimmy Sims	Mayor
	Larry Spears Jr.	Mayor Pro Tem
	Patrick A. Pullen	Council Member
	Dr. Wayne Guidry	Council Member
	Essie Bellfield	Council Member
	Annette Pernell	Council Member
	Bill Mello	Council Member

COUNCIL MEMBERS ABSENT: None

STAFF MEMBERS PRESENT:	Dr. Shawn Oubre	City Manager
	Jay Trahan	Assistant City Manager, Director of Economic Development
	Rhonda Haskins	City Secretary
	Patricia Anderson	Deputy City Secretary
	Lane Martin	Chief of Police
	David Frenzel	Fire Chief
	Cheryl Zeto	Director of Finance
	Jim Wolf	Director of Public Works
	Kelvin Knauf	Director of Planning and C o m m u n i t y Development
	Brenna Manasco	Library Director
	Wade Robinson	Police Major
	Sherry Jackson	Accounting Manager
	Hillary Haynes	S o c i a l M e d i a Coordinator

STAFF MEMBERS ABSENT: None

Mayor Sims called the meeting to order at 3:00 P.M.

BUDGET WORKSHOP

DISCUSSION OF 2016-2017 FISCAL BUDGET.

Mayor Sims gave an explanation of a balanced budget brought to Council.

Dr. Oubre advised this is the fourth year in a row that the City has not raised taxes. The City will have to raise taxes next year if it has the same scenario as this year. He gave an explanation of how the effective tax rate is figured. The effective tax rate is .70940 this year and the roll back rate this year is .73337. The Fiscal Year 2017 budget is based on the effective tax rate. There are three things that need to be discussed that staff needs direction on: tax rate; health care insurance; and capital outlay. The Nativity Scene and fencing at Sunset Park are included in the budget under Capital Outlay. He briefed Council on the Capital Outlay requests and the health care proposals. Copies of these documents are included in and being made a part of these minutes.

After discussion, it was the consensus of Council to: use United Health Care for the provider for employee health care; with deductibles of \$1000.00, \$2,000.00, and \$3,000.00 and; going from a 91% coverage ratio for dependents to an 87% coverage ratio for dependents.

Dr. Oubre advised the City has one fire truck on order that was paid for in cash. He explained ISO ratings. The City is currently at a 3. Staff is asking to replace a 1993 pumper. There is \$90,000.00 that is not earmarked in the 2017 budget. The City cannot find anyone who will fix the pumper and the life expectancy is unknown. This could effect the City's ISO rating. The City could do a lease purchase, to purchase a new fire truck. A five year lease purchase note would be \$90,000.00 annually and a seven year lease purchase note would be \$66,500.00 annually. An option available to the City is to lease the fire truck now and make payments until the bonds come in.

After discussion, it was the consensus of Council to earmark the \$90,000.00 and to allow staff to work out the best possible option for the City on the lease purchase of a new fire truck.

Dr. Oubre advised the City uses Colonial Life Insurance for supplemental insurance. Met Life advised the City that if it uses Met Life for its supplemental insurance they would waive the 4% increase on dental insurance.

Dr. Oubre advised staff will bring the Fiscal Year 2017 Proposed Budget to Council at a Special Call Meeting on Monday, August 15, 2016.

Dr. Oubre thanked staff for its work to balance the budget.

ADJOURNMENT

There being no further business before the Council, Mayor Pro Tem Spears moved to adjourn the meeting which carried unanimously.

The meeting adjourned at 4:36 P.M.

Jimmy Sims, Mayor

ATTEST:

Rhonda Haskins, City Secretary

MOTION

Motion acknowledging receipt of the Orange Economic Development Corporation's proposed budget for Fiscal Year 2017.

Jimmy Sims, Mayor

ATTEST:

Rhonda Haskins, City Secretary

August 15, 2016

MOTION

Motion acknowledging receipt of the City of Orange proposed budget for Fiscal Year 2017.

Jimmy Sims, Mayor

ATTEST:

Rhonda Haskins, City Secretary

August 15, 2016



LYNDA GUNSTREAM, PCC
 ORANGE COUNTY
 TAX ASSESSOR-COLLECTOR
 P. O. BOX 1568
 Orange, Texas 77631-1568
 Email: lgunstream@co.orange.tx.us

(409) 882-7971
 (409) 769-0064

FAX
 (409) 882-7912

CERTIFICATION
 of the
 2016 ANTICIPATED COLLECTION RATE
 2015 EXCESS DEBT COLLECTION

"I, Lynda Gunstream, Collector for the CITY OF ORANGE
 solemnly swear that the *anticipated collection rate* for the year 2016 - 2017 for the
CITY OF ORANGE (Debt Service) has been estimated to be
100% and the amount of *excess debt service funds* collected in the year 2015 - 2016
 has been determined to be \$ 0."

Lynda Gunstream
 Lynda Gunstream, PCC
 Tax Assessor-Collector

07/20/16

Date



MOTION

Motion acknowledging receipt of the certification of the 2016 Anticipated Collection Rate and 2015 Excess Debt Collection.

Jimmy Sims, Mayor

ATTEST:

Rhonda Haskins, City Secretary

August 15, 2016

CITY OF ORANGE
CERTIFIED TOTALS FOR 2016:

I, Michael C. Cedars, Chief Appraiser for Orange County, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the District subject to appraisal by me and that I have included in this summary the market and taxable values of all property that I am aware of, at an appraised value determined, as required by law.

2015 Tax Ceilings		\$110,706,947
2015 Taxable Value Lost due to Court Appeals		
A. Original 2015 ARB Values	\$	
B. 2015 Final Court Value	\$	
C. 2015 Value Loss (A-B)		\$
2015 Taxable Value of Newly Deannexed Property		-0-
2015 Taxable Value on New Exemptions for 2016		
A. Absolute Exemptions	\$ 638,968	
B. Partial Exemptions	\$ 2,532,869	
C. Value Loss (A+B)		\$3,171,837
2015 Taxable Value on New Ag Exemptions for 2016		
A. 2015 Market Value	\$ 520,317	
B. 2016 Productivity Value	\$ 15,353	
C. Value Loss (A-B)		\$504,964
2015 Tax Increment Financing		-0-
2016 Total Market Value		\$1,327,549,559
2016 Total Taxable		\$1,060,636,260
2016 Pollution Control		\$14,590,870
2016 Tax Increment Financing		-0-
2016 Market Value Under Protest		
A. 2016 Taxable Under Protest	\$	
B. 2016 Left off Roll	\$	
C. Total Not Certified (A+B)		-0-
2016 Tax Ceilings		\$117,217,039
2016 Taxable Value of Newly Annexed Property		\$182,275,546
2016 Market Value of New Improvements		\$3,689,476
2016 Taxable Value of New Improvements (estimate)		\$2,951,581
2016 Average Market Homestead Value		\$108,147
2016 Average Taxable Homestead Value		\$86,518

Signed: 
 Michael C. Cedars, Chief Appraiser
 Date: July 25, 2016

Received by: _____
 Date Received: _____

Assessment Roll Grand Totals Report

OCAD

Tax Year: 2016 As of: Certification
C12 - City of Orange

Number of Properties: 11615

Land Totals

Land - Homesite	(+)	\$70,434,376		
Land - Non Homesite	(+)	\$63,308,412		
Land - Ag Market	(+)	\$14,193,757		
Land - Timber Market	(+)	\$1,675,149		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$149,611,684	(+)	\$149,611,684

Improvement Totals

Improvements - Homesite	(+)	\$544,883,470		
Improvements - Non Homesite	(+)	\$412,566,622		
Total Improvements	(=)	\$957,450,092	(+)	\$957,450,092

Other Totals

Personal Property (1369)		\$220,073,937	(+)	\$220,073,937
Minerals (49)		\$223,650	(+)	\$223,650
Autos (5)		\$80,188	(+)	\$80,188
Total Market Value			(=)	\$1,327,548,659
Total Homestead Cap Adjustment (97)			(-)	\$828,037
Total Exempt Property (642)			(-)	\$108,039,842

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$15,888,808		
Ag Use (124)	(-)	\$315,838		
Timber Use (21)	(-)	\$48,371		
Total Productivity Loss	(=)	\$15,504,899	(-)	\$15,504,899
Total Assessed			(=)	\$1,203,375,861

Exemptions

			(HS Assd	440,149,057)
(HS) Homestead Local (4006)	(+)	\$88,647,768		
(HS) Homestead State (4006)	(+)	\$0		
(O65) Over 65 Local (1624)	(+)	\$23,480,240		
(O65) Over 65 State (1624)	(+)	\$0		
(DP) Disabled Persons Local (257)	(+)	\$3,602,565		
(DP) Disabled Persons State (257)	(+)	\$0		
(DV) Disabled Vet (135)	(+)	\$1,377,250		
(DV/MAS) Disabled Vet 100% (88)	(+)	\$7,956,010		
(PRO) Prorated Exempt Property (16)	(+)	\$418,218		
(PC) Pollution Control (1)	(+)	\$14,580,870		
(AUTO) Lease Vehicles Ex (45)	(+)	\$1,357,376		
(FP) Freoport (1)	(+)	\$3,402,310		
(HB388) House Bill 368 (45)	(+)	\$8,816		
Total Exemptions	(=)	\$142,739,421	(-)	\$142,739,421
Net Taxable (Before Freeze)			(=)	\$1,060,636,260

Assessment Roll Grand Totals Report

OCAD

Tax Year: 2016 As of: Certification

**** O65 Freeze Totals

Freeze Assessed	\$166,862,401
Freeze Taxable	\$105,854,018
Freeze Ceiling (1580)	\$695,047.05

**** O65 Transfer Totals

Transfer Assessed	\$469,270
Transfer Taxable	\$303,418
Post-Percent Taxable	\$297,340
Transfer Adjustment (4)	\$6,076

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) (=-) \$954,776,165

*** DP Freeze Totals

Freeze Assessed	\$19,873,201
Freeze Taxable	\$11,356,944
Freeze Ceiling (247)	\$76,883.70

*** DP Transfer Totals

Transfer Assessed	\$0
Transfer Taxable	\$0
Post-Percent Taxable	\$0
Transfer Adjustment (0)	\$0

Freeze Adjusted Taxable (Net Taxable - Freeze Taxable - Transfer Adjustment) (=-) \$843,418,221

Effective Tax Rate Report

TaxYear: 2016

Taxing Units: C12 - City of Orange

OCAD

NEW EXEMPTIONS:

	COUNT	2015 ABSOLUTE EX VALUES	2016 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	6	\$638,968	
NEW HS EXEMPTIONS	94		\$1,761,640
NEW PRO EXEMPTIONS	1		\$24,292
NEW OA EXEMPTIONS	38		\$510,878
NEW DP EXEMPTIONS	7		\$102,542
NEW DV1 EXEMPTIONS	1		\$12,000
NEW DV2 EXEMPTIONS	1		\$0
NEW DV3 EXEMPTIONS	1		\$12,000
NEW DV4 EXEMPTIONS	4		\$36,000
NEW DVX EXEMPTIONS	1		\$73,517
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL			\$638,968
PARTIAL EX TOTAL		(+)	\$2,532,869
2015 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2016		(=)	\$3,171,837

NEW ANNEXED PROPERTY:

	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	11	\$196,866,416	\$182,275,546
IMPROVEMENT SEGMENTS	3	\$0	
LAND SEGMENTS	3	\$0	
MINERAL	0	\$0	
OTHER	4	\$29,258,800	
TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:			\$182,275,546

Effective Tax Rate Report

Tax Year: 2016

Taxing Units: C12 - City of Orange

OCAD

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	3
2015 MARKET	\$520,317
2016 USE	(-)
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$15,353
	(=) \$504,964 (\$504,964 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE 1	NEW CURRENT TAXABLE 2
NEW IMPROVEMENTS	81	\$3,876,781	\$2,767,223
RESIDENTIAL	76	\$3,549,869	\$2,515,136
COMMERCIAL	2	\$316,306	\$245,857
OTHER	3	\$10,606	\$6,230
NEW ADDITIONS	24	\$4,013,520	\$907,453
RESIDENTIAL	22	\$3,896,001	\$878,759
COMMERCIAL	1	\$117,519	\$28,694
OTHER	1	\$0	\$0
PERCENT COMPLETION CHANGED	0	\$0	\$0
TOTAL NEW PERSONAL VALUE	1	\$0	\$14,800
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$7,890,301	\$3,689,476

Effective Tax Rate Report

TaxYear: 2016

Taxing Units: C12 - City of Orange

OCAD

2015 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$882,303,671
2015 OA DP FROZEN TAXABLE	\$110,706,947
2015 TAX RATE	0.7000
2015 OA DP TAX CEILING	\$738,070
2016 CERTIFIED TAXABLE	\$1,060,636,260
2016 TAXABLE UNDER PROTEST	\$0
2016 OA FROZEN TAXABLE	\$105,854,019
2016 DP FROZEN TAXABLE	\$11,356,944
2016 TRANSFERRED OA FROZEN TAXABLE	\$6,076
2016 TRANSFERRED DP FROZEN TAXABLE	\$0
2016 OA FROZEN TAXABLE UNDER PROTEST	\$0
2016 DP FROZEN TAXABLE UNDER PROTEST	\$0
2016 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2016 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2016 APPRAISED VALUE	\$1,203,375,681
2016 OA DP TAX CEILING	\$770,931

1. Includes all land and other improvements of properties with new improvement values.
2. Includes only new improvement value.

Effective Tax Rate Report

TaxYear: 2016

Taxing Units: C12 - City of Orange

OCAD

2015 total taxable value.	1. \$882,303,671
2015 tax ceilings.	2. \$110,706,947
2015 total adopted tax rate.	4. 0.700000
a. 2015 M&O tax rate.	a. 0.584120
b. 2015 I&S tax rate.	+b. 0.115880
2015 taxable value of property in territory deannexed after Jan. 1, 2015.	7. \$0
2015 taxable value lost because property first qualified for an exemption in 2016.	8. \$3,171,837
a. Absolute exemptions.	a. \$638,968
b. Partial exemptions.	+b. \$2,532,869
2015 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 2016.	9. \$504,964
a. 2015 market value.	a. \$520,317
b. 2016 productivity or special appraisal value.	-b. \$15,353
2016 certified taxable.	\$1,060,636,260
2016 tax ceilings.	18. \$117,217,039
Total 2016 taxable value of properties in territory annexed after Jan.1, 2015.	20. \$182,275,546
Total 2016 taxable value of new improvements and new personal property located in new improvements.	21. \$3,689,476

* 2015 Values as of Supplement 18.

2016 Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled

Property Tax Form 50-253

Please submit original and one copy of this form to the Property Tax Assistance Division's Local Value Analysis Section. Submit a certified documentation that corresponds with the values and actual total levy documentation reported on this report. The Property Tax Assistance Division's address is P.O. Box 13528, Austin, Texas 78711-3528. Our fax number is (512) 463-2427. The Local Value Analysis staff is available at (800) 252-9121 to answer questions.

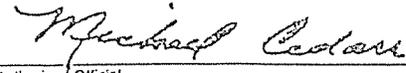
All information requested is for the certified 2016 tax year.

School District Name	OCAD CAD Name	County/Dist./CAD No.	SR0001/SR0002
C12 - City of Orange		18110403	
			SR0001/SR0002
1. Total number of age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads in the school district on which a tax ceiling exists for the 2016 tax year			FF001 1,831
2. 2016 total appraised value (if the value is capped @ 10 percent per year, use the capped value) of the age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads reported in Item 1 above before exemptions are deducted.			FF002 \$187,204,872
3. 2016 total appraised value lost to allowable exemptions granted on the age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads reported in Item 1. (Include losses due to state-mandated \$15,000 exemptions; \$10,000 age 65 or older or disabled exemptions; disabled or deceased veteran's survivor(s) exemptions; 100% veteran's homestead water conservation exemption; solar and wind-powered exemptions and historical exemptions). DO NOT INCLUDE ANY LOCAL OPTIONAL EXEMPTIONS.			FF003 \$7,348,747
4. Total 2016 taxable value of age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads reported in Item 1 after allowable exemptions are deducted. (Must equal the remainder of Item 2 minus Item 3.)			FF004 \$179,856,125
5. 2016 total school district tax rate.			FF005 0.700000
6. Total 2016 levy on age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads reported in Item 1 that would have been generated (paid) with out the tax ceiling. (Must equal the levy calculated by multiplying the tax rate reported in Item 5 times the value reported in Item 4 times 0.01.)			FF006 \$1,258,992.88
7. Actual 2016 total levy on age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads reported in Item 1. (will be paid)			FF007 \$732,987.42
8. Total 2016 levy lost on age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads reported in Item 1. (Must equal the remainder of Item 6 minus Item 7.) (will not be paid)			FF008 \$526,005.45
9. Total 2016 value lost on age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads reported in Item 1. (Must equal Item 8 divided by Item 5 times 100.)			FF009 \$75,143,636
10. 2016 total appraised value deducted for local optional age 65 or older, disabled and local optional percent exemptions granted on the age 65 or older and qualified age 55 or older surviving spouse homesteads reported in Item 1.			FF010 \$62,341,746
11. Total 2016 value lost on age 65 or older, disabled and qualified age 55 or older surviving spouse homesteads reported in Item 1. (Item 9 minus Item 10)			FF011 \$12,801,890
12. 2016 levy lost due to H.B. 5 for each account with a tax ceiling established in 2005, 2006 or an earlier year and still exists in 2016. Please e-mail an Excel spreadsheet to substantiate the loss to PTAD.lva@cpa.state.tx.us			FF013 -\$3,623.16

Return original and one copy to:

COMPTROLLER OF PUBLIC ACCOUNTS
Property Tax Assistance Division
Local Value Analysis
P.O. Box 13528
Austin Texas 78711-3528

By signing this report, I agree that the values are true and correct as certified to this school district by the Chief Appraiser.

sign here > 
Authorized Official

Date 7-24-16

Print Name/Title

Phone (area code and number)

The Property Tax Assistance Division at the Texas Comptroller of Public Accounts provides property tax information and resources for taxpayers, local taxing entities, appraisal districts and appraisal review boards

For more information, visit our website:
www.window.state.tx.us/taxinfo/proptax

50-253 - 02-11/20

Top Taxpayers Report

OCAD

Tax Year: 2016 Taxing Units: C13,S01,C11,C12,C17,C18,C19,C14,C15,X40,L03,E24,E21,E22,E23,S02,D02,P01,S03,S04,W34,S05

Appraisal

Top Taxpayer Calculations Performed as of 07/24/2016

City of Orange: Total Taxable Value			
	Taxpayer Name	Total Market	Total Assessed
1	INLAND ORANGE	\$195,998,390	\$181,407,520
2	CONRAD ORANGE SHIPYARD	\$29,036,100	\$29,036,100
3	WESTPORT ORANGE SHIPYARD LLC	\$20,433,790	\$20,433,790
4	HONEYWELL (ALLIED)	\$19,895,390	\$19,895,390
5	EXXONMOBIL CHEMICAL CO-INV	\$17,987,070	\$17,987,070
6	ENTERGY TEXAS INC	\$15,481,800	\$15,481,800
7	TX MAJESTIC, LTD	\$6,839,750	\$6,839,750
8	SUMMER HILL MANAGEMENT, LLC	\$5,865,059	\$5,865,059
9	GLOEREN COMPANY	\$5,194,620	\$5,194,620
10	CYPRESSWOOD CROSSING II, LP	\$5,107,174	\$5,107,174

MOTION

Motion acknowledging receipt of the certified appraised values and corresponding reports from Orange County Appraisal District.

Jimmy Sims, Mayor

ATTEST:

Rhonda Haskins, City Secretary

August 15, 2016



LYNDA GUNSTREAM, PCC
ORANGE COUNTY
TAX ASSESSOR-COLLECTOR

(409) 882-7971
(409) 769-0064

P. O. BOX 1568
ORANGE, TX 77631-1568
Email: lgunstream@co.orange.tx.us

Fax
(409) 882-7912

DATE: AUGUST 3, 2016
TO: CITY OF ORANGE
RE: STATEMENT OF 2016 TAX RATES

In accordance with section 26.04(e) of the Property Tax Code, I am submitting to your governing body my calculations of the 2016 rates as stated below:

STATEMENT OF TAX RATES

RATE TYPE	RATE	PER VALUE
2016 Effective Tax Rate	.70940	Per \$100
2016 Rollback Tax Rate	.73337	Per \$100
2016 Debt Rate	.09405	Per \$100

Lynda Gunstream 8/3/16
Lynda Gunstream, PCC Date
Tax Assessor-Collector

2016 Effective Tax Rate Worksheet Orange, City of

Date: 08/03/2016 08:52 AM

1. 2015 total taxable value. Enter the amount of 2015 taxable value on the 2015 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-third over-appraisal corrections from these adjustments. 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 14). ¹	\$882,303,671
2. 2015 tax ceilings. Counties, cities and junior college districts. Enter 2015 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$110,706,947
3. Preliminary 2015 adjusted taxable value. Subtract Line 2 from Line 1.	\$771,596,724
4. 2015 total adopted tax rate.	\$0.70000/\$100
5. 2015 taxable value lost because court appeals of ARB decisions reduced 2015 appraised value. A. Original 2015 ARB Values.	\$0
B. 2015 values resulting from final court decisions.	\$0
C. 2015 value loss. Subtract B from A. ³	\$0
6. 2015 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$771,596,724
7. 2015 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2015. Enter the 2015 value of property in deannexed territory. ⁴	\$0
8. 2015 taxable value lost because property first qualified for an exemption in 2016. Note that lowering the amount or percentage of an existing exemption does not create a new exemption or reduce taxable value. 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 to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2015 market value:	\$638,968
B. Partial exemptions. 2016 exemption amount or 2016 percentage exemption times 2015 value:	\$2,488,114
C. Value loss. Add A and B. ⁵	\$3,127,082
9. 2015 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 2016. Use only properties that qualified in 2016 for the first time; do not use properties that qualified in 2015.	
A. 2015 market value:	\$520,317
B. 2016 productivity or special appraised value:	\$15,353

C. Value loss. Subtract B from A. ⁶	\$504,964
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$3,632,046
11. 2015 adjusted taxable value. Subtract Line 10 from Line 6.	\$767,964,678
12. Adjusted 2015 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$5,375,752
13. Taxes refunded for years preceding tax year 2015. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2015. 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 2015. This line applies only to tax years preceding tax year 2015. ⁷	\$2,872
14. Taxes in tax increment financing (TIF) for tax year 2015. 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 2016 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2015 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$5,378,624
16. Total 2016 taxable value on the 2016 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled. ¹⁰	
A. Certified values:	\$1,060,636,260
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property:	\$0
D. Tax increment financing: Deduct the 2016 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2016 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	\$0
E. Total 2016 value. Add A and B, then subtract C and D.	\$1,060,636,260
17. Total value of properties under protest or not included on certified appraisal roll. ¹²	
A. 2016 taxable value of properties under protest. 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. ¹³	\$0
B. 2016 value of properties not under protest or included on certified appraisal roll. 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. ¹⁴	\$0

C. Total value under protest or not certified: Add A and B.	\$0
18. 2016 tax ceilings. Counties, cities and junior colleges enter 2016 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 2015 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$117,217,039
19. 2016 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$943,419,221
20. Total 2016 taxable value of properties in territory annexed after Jan. 1, 2015. Include both real and personal property. Enter the 2016 value of property in territory annexed. ¹⁶	\$182,275,546
21. Total 2016 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2015. 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, 2015, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2016. ¹⁷	\$2,951,581
22. Total adjustments to the 2016 taxable value. Add Lines 20 and 21.	\$185,227,127
23. 2016 adjusted taxable value. Subtract Line 22 from Line 19.	\$758,192,094
24. 2016 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.70940/\$100
25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2016 county effective tax rate. ¹⁹	

A county, city or hospital district that adopted the additional sales tax in November 2015 or in May 2016 must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(15)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(15)

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c)

¹³Tex. Tax Code Section 26.04 and 26.041

¹⁴Tex. Tax Code Section 26.04 and 26.041

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

2016 Rollback Tax Rate Worksheet Orange, City of

Date: 08/03/2016

26. 2015 maintenance and operations (M&O) tax rate.	\$0.58412/\$100
27. 2015 adjusted taxable value. Enter the amount from Line 11.	\$767,964,678
28. 2015 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$4,485,835
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2015. Enter amount from full year's sales tax revenue spent for M&O in 2015 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
C. Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other taxing units enter 0.	\$0
D. Transferring function: 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 H below. The taxing unit receiving the function will add this amount in H below. Other taxing units enter 0.	\$0
E. Taxes refunded for years preceding tax year 2015: 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 2015. This line applies only to tax years preceding tax year 2015.	\$2,398
F. Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance.	\$0
G. Taxes in TIF: 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 2016 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$4,488,233
29. 2016 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$758,192,094
30. 2016 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.59197/\$100
31. 2016 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.63932/\$100

<p>32. Total 2016 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that:</p> <p>(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.</p> <p>A. Debt 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. List the debt in Schedule B: Debt Service.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract amount paid from other resources.</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	<p>\$977,323</p> <p>\$90,000</p> <p>\$0</p> <p>\$887,323</p>
33. Certified 2015 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2016 debt. Subtract Line 33 from Line 32D.	\$887,323
35. Certified 2016 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2016 debt adjusted for collections. Divide Line 34 by Line 35	\$887,323
37. 2016 total taxable value. Enter the amount on Line 19.	\$943,419,221
38. 2016 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.09405/\$100
39. 2016 rollback tax rate. Add Lines 31 and 38.	\$0.73337/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2016 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the Additional Rollback Protection for Pollution Control.

MOTION

Motion acknowledging receipt of the 2016 Effective and Rollback Rates and corresponding worksheets.

Jimmy Sims, Mayor

ATTEST:

Rhonda Haskins, City Secretary

August 15, 2016