



Webb County Tax Office
Rosa M. Cuellar
Tax Assessor-Collector
1110 Victoria St., Ste 107
Laredo, Texas 78040
Ph: 956-523-4217

MEMORANDUM

TO: Webb County

FROM: Rosa M. Cuellar
Tax Assessor-Collector

A handwritten signature in black ink, appearing to be "R. Cuellar", is written over the name and title in the "FROM:" field.

RE: Submission of the 2019 Certified Appraisal Roll

DATE:

As per Section 26.01 of the Texas Property Tax Code, I have attached the required documents for your approval.



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

**CERTIFICATION OF YEAR 2019
APPRAISAL ROLL
FOR
WEBB COUNTY**

"I, MARTIN VILLARREAL, 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

WEBB COUNTY

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

YEAR 2019 APPRAISAL ROLL INFORMATION:

TOTAL APPRAISED VALUE	<u>\$ 27,403,257,390</u>
TOTAL ASSESSED VALUE	<u>\$ 27,349,330,159</u>
TOTAL NET TAXABLE VALUE	<u>\$ 23,355,176,867</u>
NUMBER OF ACCOUNTS	<u>148,907</u>



MARTIN VILLARREAL
CHIEF APPRAISER

JULY 25, 2019
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:

WEBB COUNTY

FOR THE YEAR **2019**, 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 \$ 259,955,540

SIGNED THIS 25TH DAY OF JULY, 2019.

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

MARTIN VILLARREAL
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:

WEBB COUNTY

FOR THE YEAR **2019**, 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 25TH DAY OF JULY, 2019.

MARTIN VILLARREAL
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:

WEBB COUNTY

FOR THE YEAR **2019**, 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 25TH DAY OF JULY, 2019.

MARTIN VILLARREAL
CHIEF APPRAISER

2019 CERTIFIED TOTALS

Property Count: 148,907

G3 - WEBB COUNTY
ARB Approved Totals

7/23/2019 6:00:38PM

Land	Value			
Homesite:	1,736,044,729			
Non Homesite:	3,872,192,397			
Ag Market:	1,782,804,360			
Timber Market:	0	Total Land	(+)	7,391,041,486

Improvement	Value			
Homesite:	4,004,879,818			
Non Homesite:	7,241,068,949	Total Improvements	(+)	11,245,948,767

Non Real	Count	Value		
Personal Property:	10,331	4,110,601,649		
Mineral Property:	39,739	6,338,007,120		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				29,085,599,022

Ag	Non Exempt	Exempt		
Total Productivity Market:	1,782,804,360	0		
Ag Use:	100,462,728	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	1,682,341,632	0		27,403,257,390
			Homestead Cap	(-)
				53,927,231
			Assessed Value	=
				27,349,330,159
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	3,994,153,292
			Net Taxable	=
				23,355,176,867

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	103,290,126	86,299,883	277,370.76	284,836.83	1,168		
DPS	3,501,896	3,496,896	9,015.17	9,015.17	35		
OV65	1,303,693,738	774,975,716	2,456,499.34	2,566,949.01	10,920		
Total	1,410,485,760	864,772,495	2,742,885.27	2,860,801.01	12,123	Freeze Taxable	(-)
Tax Rate	0.412000						
						Freeze Adjusted Taxable	=
							22,490,404,372

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 95,403,351.28 = 22,490,404,372 * (0.412000 / 100) + 2,742,885.27

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

2019 CERTIFIED TOTALS

Property Count: 148,907

G3 - WEBB COUNTY
ARB Approved Totals

7/23/2019

6:00:54PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	27	318,611,217	0	318,611,217
DP	1,233	16,186,968	0	16,186,968
DPS	35	0	0	0
DV1	243	0	1,994,000	1,994,000
DV1S	21	0	93,410	93,410
DV2	199	0	1,797,139	1,797,139
DV2S	16	0	112,500	112,500
DV3	227	0	2,357,629	2,357,629
DV3S	14	0	140,000	140,000
DV4	632	0	4,555,190	4,555,190
DV4S	105	0	602,370	602,370
DVHS	380	0	63,392,250	63,392,250
DVHSS	74	0	9,903,903	9,903,903
EX	366	0	140,095,560	140,095,560
EX-XA	66	0	80,001,370	80,001,370
EX-XD	9	0	1,032,400	1,032,400
EX-XG	6	0	1,439,680	1,439,680
EX-XI	3	0	2,389,850	2,389,850
EX-XJ	11	0	30,291,370	30,291,370
EX-XL	3	0	111,820	111,820
EX-XO	3	0	83,240	83,240
EX-XR	7	0	494,230	494,230
EX-XU	3	0	574,420	574,420
EX-XV	3,226	0	2,499,252,428	2,499,252,428
EX-XV (Prorated)	9	0	347,109	347,109
EX366	2,204	0	245,130	245,130
FR	135	300,365,310	0	300,365,310
FRSS	1	0	201,760	201,760
LIH	31	0	5,081,375	5,081,375
MASSS	1	0	273,670	273,670
OV65	10,224	446,870,163	0	446,870,163
OV65S	1,159	51,907,174	0	51,907,174
PC	18	12,984,687	0	12,984,687
SO	1	363,970	0	363,970
Totals		1,147,289,489	2,846,863,803	3,994,153,292

2019 CERTIFIED TOTALS

Property Count: 782

G3 - WEBB COUNTY
Under ARB Review Totals

7/23/2019

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Land	Value		
Homesite:	8,982,500		
Non Homesite:	75,797,906		
Ag Market:	18,048,590		
Timber Market:	0	Total Land	(+)
			102,828,996

Improvement	Value		
Homesite:	20,210,150		
Non Homesite:	107,560,420	Total Improvements	(+)
			127,770,570

Non Real	Count	Value		
Personal Property:	104	44,158,140		
Mineral Property:	93	4,979,390		
Autos:	0	0	Total Non Real	(+)
			Market Value	=
				49,137,530
				279,737,096

Ag	Non Exempt	Exempt		
Total Productivity Market:	18,048,590	0		
Ag Use:	1,113,740	0	Productivity Loss	(-)
Timber Use:	0	0	Appraised Value	=
Productivity Loss:	16,934,850	0		262,802,246
			Homestead Cap	(-)
				705,433
			Assessed Value	=
				262,096,813
			Total Exemptions Amount	(-)
			(Breakdown on Next Page)	2,141,273
			Net Taxable	=
				259,955,540

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	169,986	142,666	506.45	506.45	2			
OV65	5,407,507	4,707,507	16,522.34	16,532.11	14			
Total	5,577,493	4,850,173	17,028.79	17,038.56	16	Freeze Taxable	(-)	
Tax Rate	0.412000							4,850,173

Freeze Adjusted Taxable = 255,105,367

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

1,068,062.90 = 255,105,367 * (0.412000 / 100) + 17,028.79

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

2019 CERTIFIED TOTALS

Property Count: 782

G3 - WEBB COUNTY
Under ARB Review Totals

7/23/2019

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Exemption Breakdown

Exemption	Count	Local	State	Total
AB	4	1,346,290	0	1,346,290
DP	2	27,320	0	27,320
DV1	1	0	5,000	5,000
DV3	1	0	10,000	10,000
EX-XV (Prorated)	2	0	52,663	52,663
OV65	14	700,000	0	700,000
Totals		2,073,610	67,663	2,141,273

2019 CERTIFIED TOTALS

Property Count: 149,689

G3 - WEBB COUNTY
Grand Totals

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Land		Value			
Homesite:		1,745,027,229			
Non Homesite:		3,947,990,303			
Ag Market:		1,800,852,950			
Timber Market:		0	Total Land	(+)	7,493,870,482
Improvement		Value			
Homesite:		4,025,089,968			
Non Homesite:		7,348,629,369	Total Improvements	(+)	11,373,719,337
Non Real		Count	Value		
Personal Property:	10,435		4,154,759,789		
Mineral Property:	39,832		6,342,986,510		
Autos:	0		0		
			Total Non Real	(+)	10,497,746,299
			Market Value	=	29,365,336,118
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,800,852,950		0		
Ag Use:	101,576,468		0	Productivity Loss	(-) 1,699,276,482
Timber Use:	0		0	Appraised Value	= 27,666,059,636
Productivity Loss:	1,699,276,482		0	Homestead Cap	(-) 54,632,664
				Assessed Value	= 27,611,426,972
				Total Exemptions Amount (Breakdown on Next Page)	(-) 3,996,294,565
				Net Taxable	= 23,615,132,407

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	103,460,112	86,442,549	277,877.21	285,343.28	1,170		
DPS	3,501,896	3,496,896	9,015.17	9,015.17	35		
OV65	1,309,101,245	779,683,223	2,473,021.68	2,583,481.12	10,934		
Total	1,416,063,253	869,622,668	2,759,914.06	2,877,839.57	12,139	Freeze Taxable	(-) 869,622,668
Tax Rate	0.412000						
						Freeze Adjusted Taxable	= 22,745,509,739

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 96,471,414.18 = 22,745,509,739 * (0.412000 / 100) + 2,759,914.06

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

2019 CERTIFIED TOTALS

Property Count: 149,689

G3 - WEBB COUNTY
Grand Totals

7/23/2019

6:00:54PM

Exemption Breakdown

Exemption	Count	Local	State	Total
AB	31	319,957,507	0	319,957,507
DP	1,235	16,214,288	0	16,214,288
DPS	35	0	0	0
DV1	244	0	1,999,000	1,999,000
DV1S	21	0	93,410	93,410
DV2	199	0	1,797,139	1,797,139
DV2S	16	0	112,500	112,500
DV3	228	0	2,367,629	2,367,629
DV3S	14	0	140,000	140,000
DV4	632	0	4,555,190	4,555,190
DV4S	105	0	602,370	602,370
DVHS	380	0	63,392,250	63,392,250
DVHSS	74	0	9,903,903	9,903,903
EX	366	0	140,095,560	140,095,560
EX-XA	66	0	80,001,370	80,001,370
EX-XD	9	0	1,032,400	1,032,400
EX-XG	6	0	1,439,680	1,439,680
EX-XI	3	0	2,389,850	2,389,850
EX-XJ	11	0	30,291,370	30,291,370
EX-XL	3	0	111,820	111,820
EX-XO	3	0	83,240	83,240
EX-XR	7	0	494,230	494,230
EX-XU	3	0	574,420	574,420
EX-XV	3,226	0	2,499,252,428	2,499,252,428
EX-XV (Prorated)	11	0	399,772	399,772
EX366	2,204	0	245,130	245,130
FR	135	300,365,310	0	300,365,310
FRSS	1	0	201,760	201,760
LIH	31	0	5,081,375	5,081,375
MASSS	1	0	273,670	273,670
OV65	10,238	447,570,163	0	447,570,163
OV65S	1,159	51,907,174	0	51,907,174
PC	18	12,984,687	0	12,984,687
SO	1	363,970	0	363,970
Totals		1,149,363,099	2,846,931,466	3,996,294,565

2019 CERTIFIED TOTALS

Property Count: 148,907

G3 - WEBB COUNTY
ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	66,665		\$152,427,573	\$8,493,903,712	\$7,844,534,932
B	MULTIFAMILY RESIDENCE	1,212		\$9,991,260	\$594,578,576	\$593,595,771
C1	VACANT LOTS AND LAND TRACTS	7,534		\$0	\$489,512,379	\$489,427,509
D1	QUALIFIED OPEN-SPACE LAND	6,766	017,288.1644	\$0	\$1,782,804,340	\$100,440,571
D2	IMPROVEMENTS ON QUALIFIED OP	1,010		\$345,419	\$18,899,432	\$18,827,354
E	RURAL LAND, NON QUALIFIED OPE	2,858	52,781.5545	\$2,409,224	\$317,470,641	\$315,107,205
F1	COMMERCIAL REAL PROPERTY	6,349		\$71,138,574	\$4,177,960,233	\$4,172,746,298
F2	INDUSTRIAL AND MANUFACTURIN	26		\$104,960	\$19,130,620	\$19,130,620
G1	OIL AND GAS	39,377		\$0	\$6,215,920,030	\$6,215,920,030
H2	GOODS IN TRANSIT	3		\$0	\$5,609,920	\$5,609,920
J1	WATER SYSTEMS	1		\$580	\$720	\$720
J2	GAS DISTRIBUTION SYSTEM	15		\$0	\$14,888,080	\$14,888,080
J3	ELECTRIC COMPANY (INCLUDING C	48		\$35,040	\$482,977,610	\$478,522,610
J4	TELEPHONE COMPANY (INCLUDI	128		\$4,860	\$52,487,760	\$52,487,760
J5	RAILROAD	216		\$2,900	\$85,691,170	\$85,691,170
J6	PIPELAND COMPANY	119		\$0	\$622,828,540	\$620,611,223
J7	CABLE TELEVISION COMPANY	49		\$0	\$28,647,300	\$28,647,300
J8	OTHER TYPE OF UTILITY	14		\$0	\$4,738,920	\$4,738,920
L1	COMMERCIAL PERSONAL PROPE	9,223		\$14,735,240	\$1,508,028,779	\$1,206,800,239
L2	INDUSTRIAL AND MANUFACTURIN	209		\$0	\$1,258,118,620	\$937,998,526
M1	TANGIBLE OTHER PERSONAL, MOB	4,905		\$3,352,930	\$49,278,440	\$48,766,891
O	RESIDENTIAL INVENTORY	1,147		\$20,846,480	\$57,304,518	\$57,304,518
S	SPECIAL INVENTORY TAX	320		\$0	\$43,378,700	\$43,378,700
X	TOTALLY EXEMPT PROPERTY	5,947		\$20,061,106	\$2,761,439,982	\$0
Totals			070,069.7189	\$295,456,146	\$29,085,599,022	\$23,355,176,867

2019 CERTIFIED TOTALS

Property Count: 782

G3 - WEBB COUNTY
Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	219		\$637,910	\$42,626,290	\$41,270,208
B	MULTIFAMILY RESIDENCE	14		\$129,040	\$5,555,090	\$5,555,090
C1	VACANT LOTS AND LAND TRACTS	64		\$0	\$11,975,180	\$11,975,180
D1	QUALIFIED OPEN-SPACE LAND	67	22,214.6101	\$0	\$18,024,341	\$1,089,491
D2	IMPROVEMENTS ON QUALIFIED OP	7		\$0	\$138,131	\$127,008
E	RURAL LAND, NON QUALIFIED OPE	29	362.1919	\$56,330	\$9,225,315	\$9,144,767
F1	COMMERCIAL REAL PROPERTY	177		\$25,660,320	\$142,133,066	\$140,786,776
G1	OIL AND GAS	93		\$0	\$4,979,390	\$4,979,390
L1	COMMERCIAL PERSONAL PROPE	103		\$0	\$44,157,310	\$44,157,310
M1	TANGIBLE OTHER PERSONAL, MOB	20		\$0	\$153,040	\$153,040
O	RESIDENTIAL INVENTORY	16		\$0	\$716,450	\$716,450
S	SPECIAL INVENTORY TAX	1		\$0	\$830	\$830
X	TOTALLY EXEMPT PROPERTY	2		\$0	\$52,663	\$0
	Totals		22,576.8020	\$26,483,600	\$279,737,096	\$259,955,540

2019 CERTIFIED TOTALS

Property Count: 149,689

G3 - WEBB COUNTY
Grand Totals

7/23/2019 6:00:54PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	66,884		\$153,065,483	\$8,536,530,002	\$7,885,805,140
B	MULTIFAMILY RESIDENCE	1,226		\$10,120,300	\$600,133,666	\$599,150,861
C1	VACANT LOTS AND LAND TRACTS	7,598		\$0	\$501,487,559	\$501,402,689
D1	QUALIFIED OPEN-SPACE LAND	6,833	039,502.7745	\$0	\$1,800,828,681	\$101,530,062
D2	IMPROVEMENTS ON QUALIFIED OP	1,017		\$345,419	\$19,037,563	\$18,954,362
E	RURAL LAND, NON QUALIFIED OPE	2,887	53,143.7464	\$2,465,554	\$326,695,956	\$324,251,972
F1	COMMERCIAL REAL PROPERTY	6,526		\$96,798,894	\$4,320,093,299	\$4,313,533,074
F2	INDUSTRIAL AND MANUFACTURIN	26		\$104,960	\$19,130,620	\$19,130,620
G1	OIL AND GAS	39,470		\$0	\$6,220,899,420	\$6,220,899,420
H2	GOODS IN TRANSIT	3		\$0	\$5,609,920	\$5,609,920
J1	WATER SYSTEMS	1		\$580	\$720	\$720
J2	GAS DISTRIBUTION SYSTEM	15		\$0	\$14,888,080	\$14,888,080
J3	ELECTRIC COMPANY (INCLUDING C	48		\$35,040	\$482,977,610	\$478,522,610
J4	TELEPHONE COMPANY (INCLUDI	128		\$4,860	\$52,487,760	\$52,487,760
J5	RAILROAD	216		\$2,900	\$85,691,170	\$85,691,170
J6	PIPELAND COMPANY	119		\$0	\$622,828,540	\$620,611,223
J7	CABLE TELEVISION COMPANY	49		\$0	\$28,647,300	\$28,647,300
J8	OTHER TYPE OF UTILITY	14		\$0	\$4,738,920	\$4,738,920
L1	COMMERCIAL PERSONAL PROPE	9,326		\$14,735,240	\$1,552,186,089	\$1,250,957,549
L2	INDUSTRIAL AND MANUFACTURIN	209		\$0	\$1,258,118,620	\$937,998,526
M1	TANGIBLE OTHER PERSONAL, MOB	4,925		\$3,352,930	\$49,431,480	\$48,919,931
O	RESIDENTIAL INVENTORY	1,163		\$20,846,480	\$58,020,968	\$58,020,968
S	SPECIAL INVENTORY TAX	321		\$0	\$43,379,530	\$43,379,530
X	TOTALLY EXEMPT PROPERTY	5,949		\$20,061,106	\$2,761,492,645	\$0
Totals		092,646.5209		\$321,939,746	\$29,365,336,118	\$23,615,132,407

2019 CERTIFIED TOTALS

Property Count: 148,907

G3 - WEBB COUNTY
ARB Approved Totals

7/23/2019 6:00:54PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	REAL RESIDENTIAL_PRORATED	28		\$0	\$1,465,725	\$1,465,725
A1	REAL RESIDENTIAL SINGLE FAMILY	58,296		\$125,447,453	\$8,197,857,669	\$7,579,857,699
A2	REAL RESIDENTIAL MOBILE HOME	7,977		\$1,701,340	\$212,918,999	\$182,626,940
A3	NOMINAL VALUE	472		\$126,890	\$17,492,175	\$17,480,175
A5	REAL RESID_BLDG INCOMPLETE	559		\$25,151,890	\$64,169,144	\$63,104,393
B	REAL RESIDENTIAL MULTI FAM_PROF	2		\$0	\$3,461,271	\$3,461,271
B1	REAL RESIDENTIAL MULTI FAMILY	1,210		\$9,991,260	\$591,117,305	\$590,134,500
C1	REAL VACANT RESIDENTIAL	4,168		\$0	\$132,038,107	\$131,997,107
C3	REAL VACANT RURAL & RECREATIO	2,090		\$0	\$62,162,493	\$62,118,623
C4	VACANT, RIGHT OF WAY EASEMENT	194		\$0	\$26,070	\$26,070
C5	REAL VACANT COMM & INDUSTRIAL	1,082		\$0	\$295,285,709	\$295,285,709
D1	ACREAGE QUALIFIED AGR LAND	6,766	017,288.1644	\$0	\$1,782,804,340	\$100,440,571
D2	IMPROVEMENTS FARM_RANCH STR	1,010		\$345,419	\$18,899,432	\$18,827,354
D4	REAL, ACREAGE, UNDEVELOPED LA	13		\$0	\$1,926,160	\$1,926,160
E	REAL IMPROVEMENTS_PRORATED	1		\$0	\$7,490	\$7,490
E1	REAL IMPROVEMENTS	1,451		\$1,847,984	\$94,006,070	\$92,985,534
E2	REAL IMPRS_LAND AS HSTD PROP	113		\$13,570	\$6,415,084	\$5,447,346
E3	RURAL LAND, NON QUALIFIED LAND	2,694		\$547,670	\$214,899,677	\$214,524,515
E4	MOBILE HOME IN RURAL AREAS	11		\$0	\$216,160	\$216,160
F1	REAL, COMMERCIAL	6,349		\$71,138,574	\$4,177,960,233	\$4,172,746,298
F2	REAL, INDUSTRIAL	26		\$104,960	\$19,130,620	\$19,130,620
G1	PRODUCING OIL, GAS AND MINERAL	39,377		\$0	\$6,215,920,030	\$6,215,920,030
H2	GOODS IN TRANSIT	3		\$0	\$5,609,920	\$5,609,920
J1	WATER SYSTEMS	1		\$580	\$720	\$720
J2	GAS COMPANIES	15		\$0	\$14,888,080	\$14,888,080
J3	ELECTRIC COMPANIES	48		\$35,040	\$482,977,610	\$478,522,610
J4	TELEPHONE COMPANIES	128		\$4,860	\$52,487,760	\$52,487,760
J5	RAILROADS	216		\$2,900	\$85,691,170	\$85,691,170
J6	PIPELINES	119		\$0	\$622,828,540	\$620,611,223
J7	CABLE TV	49		\$0	\$28,647,300	\$28,647,300
J8	COMPR, PUMP, MTR STA & DEHYD	14		\$0	\$4,738,920	\$4,738,920
L1	TANGIBLE PERSONAL, COMMERCIAL	9,223		\$14,735,240	\$1,508,028,779	\$1,206,800,239
L2	BUSINESS INDUSTRIAL	209		\$0	\$1,258,118,620	\$937,998,526
M1	TANGIBLE PERS, MOBILE HOMES	4,905		\$3,352,930	\$49,278,440	\$48,766,891
O1	REAL ESTATE INVENTORY	1,147		\$20,846,480	\$57,304,518	\$57,304,518
S	SPECIAL INVENTORY TAX	320		\$0	\$43,378,700	\$43,378,700
X	TOTALLY EXEMPT PROPERTY	5,947		\$20,061,106	\$2,761,439,982	\$0
	Totals		017,288.1644	\$295,456,146	\$29,085,599,022	\$23,355,176,867

2019 CERTIFIED TOTALS

Property Count: 782

G3 - WEBB COUNTY
Under ARB Review Totals

7/23/2019 6:00:54PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL RESIDENTIAL SINGLE FAMILY	162		\$428,200	\$40,202,600	\$38,893,315
A2	REAL RESIDENTIAL MOBILE HOME	53		\$33,640	\$1,764,620	\$1,727,861
A3	NOMINAL VALUE	2		\$0	\$115,860	\$115,860
A5	REAL RESID_BLDG INCOMPLETE	4		\$176,070	\$543,210	\$533,172
B1	REAL RESIDENTIAL MULTI FAMILY	14		\$129,040	\$5,555,090	\$5,555,090
C1	REAL VACANT RESIDENTIAL	35		\$0	\$2,821,080	\$2,821,080
C3	REAL VACANT RURAL & RECREATIO	7		\$0	\$813,450	\$813,450
C4	VACANT, RIGHT OF WAY EASEMENT	2		\$0	\$20	\$20
C5	REAL VACANT COMM & INDUSTRIAL	20		\$0	\$8,340,630	\$8,340,630
D1	ACREAGE QUALIFIED AGR LAND	67	22,214.6101	\$0	\$18,024,341	\$1,089,491
D2	IMPROVEMENTS FARM_RANCH STR	7		\$0	\$138,131	\$127,008
E	REAL IMPROVEMENTS_PRORATED	2		\$0	\$113,975	\$113,975
E1	REAL IMPROVEMENTS	11		\$0	\$1,248,430	\$1,167,882
E2	REAL IMPRS_LAND AS HSTD PROP	1		\$0	\$3,650	\$3,650
E3	RURAL LAND, NON QUALIFIED LAND	25		\$56,330	\$7,859,260	\$7,859,260
F1	REAL, COMMERCIAL	177		\$25,660,320	\$142,133,066	\$140,786,776
G1	PRODUCING OIL, GAS AND MINERAL	93		\$0	\$4,979,390	\$4,979,390
L1	TANGIBLE PERSONAL, COMMERCIAL	103		\$0	\$44,157,310	\$44,157,310
M1	TANGIBLE PERS, MOBILE HOMES	20		\$0	\$153,040	\$153,040
O1	REAL ESTATE INVENTORY	16		\$0	\$716,450	\$716,450
S	SPECIAL INVENTORY TAX	1		\$0	\$830	\$830
X	TOTALLY EXEMPT PROPERTY	2		\$0	\$52,663	\$0
	Totals		22,214.6101	\$26,483,600	\$279,737,096	\$259,955,540

2019 CERTIFIED TOTALS

Property Count: 149,689

G3 - WEBB COUNTY
Grand Totals

7/23/2019 6:00:54PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	REAL RESIDENTIAL_PRORATED	28		\$0	\$1,465,725	\$1,465,725
A1	REAL RESIDENTIAL SINGLE FAMILY	58,458		\$125,875,653	\$8,238,060,269	\$7,618,751,014
A2	REAL RESIDENTIAL MOBILE HOME	8,030		\$1,734,980	\$214,683,619	\$184,354,801
A3	NOMINAL VALUE	474		\$126,890	\$17,608,035	\$17,596,035
A5	REAL RESID_BLDG INCOMPLETE	563		\$25,327,960	\$64,712,354	\$63,637,565
B	REAL RESIDENTIAL MULTI FAM_PROFI	2		\$0	\$3,461,271	\$3,461,271
B1	REAL RESIDENTIAL MULTI FAMILY	1,224		\$10,120,300	\$596,672,395	\$595,689,590
C1	REAL VACANT RESIDENTIAL	4,203		\$0	\$134,859,187	\$134,818,187
C3	REAL VACANT RURAL & RECREATIO	2,097		\$0	\$62,975,943	\$62,932,073
C4	VACANT, RIGHT OF WAY EASEMENT	196		\$0	\$26,090	\$26,090
C5	REAL VACANT COMM & INDUSTRIAL	1,102		\$0	\$303,626,339	\$303,626,339
D1	ACREAGE QUALIFIED AGR LAND	6,833	039,502.7745	\$0	\$1,800,828,681	\$101,530,062
D2	IMPROVEMENTS FARM_RANCH STR	1,017		\$345,419	\$19,037,563	\$18,954,362
D4	REAL, ACREAGE, UNDEVELOPED LA	13		\$0	\$1,926,160	\$1,926,160
E	REAL IMPROVEMENTS_PRORATED	3		\$0	\$121,465	\$121,465
E1	REAL IMPROVEMENTS	1,462		\$1,847,984	\$95,254,500	\$94,153,416
E2	REAL IMPRS_LAND AS HSTD PROP	114		\$13,570	\$6,418,734	\$5,450,996
E3	RURAL LAND, NON QUALIFIED LAND	2,719		\$604,000	\$222,758,937	\$222,383,775
E4	MOBILE HOME IN RURAL AREAS	11		\$0	\$216,160	\$216,160
F1	REAL, COMMERCIAL	6,526		\$96,798,894	\$4,320,093,299	\$4,313,533,074
F2	REAL, INDUSTRIAL	26		\$104,960	\$19,130,620	\$19,130,620
G1	PRODUCING OIL, GAS AND MINERAL	39,470		\$0	\$6,220,899,420	\$6,220,899,420
H2	GOODS IN TRANSIT	3		\$0	\$5,609,920	\$5,609,920
J1	WATER SYSTEMS	1		\$580	\$720	\$720
J2	GAS COMPANIES	15		\$0	\$14,888,080	\$14,888,080
J3	ELECTRIC COMPANIES	48		\$35,040	\$482,977,610	\$478,522,610
J4	TELEPHONE COMPANIES	128		\$4,860	\$52,487,760	\$52,487,760
J5	RAILROADS	216		\$2,900	\$85,691,170	\$85,691,170
J6	PIPELINES	119		\$0	\$622,828,540	\$620,611,223
J7	CABLE TV	49		\$0	\$28,647,300	\$28,647,300
J8	COMPR, PUMP, MTR STA & DEHYD	14		\$0	\$4,738,920	\$4,738,920
L1	TANGIBLE PERSONAL, COMMERCIAL	9,326		\$14,735,240	\$1,552,186,089	\$1,250,957,549
L2	BUSINESS INDUSTRIAL	209		\$0	\$1,258,118,620	\$937,998,526
M1	TANGIBLE PERS, MOBILE HOMES	4,925		\$3,352,930	\$49,431,480	\$48,919,931
O1	REAL ESTATE INVENTORY	1,163		\$20,846,480	\$58,020,968	\$58,020,968
S	SPECIAL INVENTORY TAX	321		\$0	\$43,379,530	\$43,379,530
X	TOTALLY EXEMPT PROPERTY	5,949		\$20,061,106	\$2,761,492,645	\$0
	Totals		039,502.7745	\$321,939,746	\$29,365,336,118	\$23,615,132,407

2019 CERTIFIED TOTALS

Property Count: 149,689

G3 - WEBB COUNTY
Effective Rate Assumption

7/23/2019 6:00:54PM

New Value

TOTAL NEW VALUE MARKET: **\$321,939,746**
TOTAL NEW VALUE TAXABLE: **\$297,517,982**

New Exemptions

Exemption	Description	Count	2018 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, re	21		\$4,468,040
ABSOLUTE EXEMPTIONS VALUE LOSS				\$4,468,040

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	15	\$150,000
DPS	DISABLED Surviving Spouse	9	\$0
DV1	Disabled Veterans 10% - 29%	18	\$132,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	3	\$15,000
DV2	Disabled Veterans 30% - 49%	25	\$223,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	37	\$388,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	69	\$557,380
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	14	\$38,600
DVHS	Disabled Veteran Homestead	19	\$3,090,328
OV65	OVER 65	253	\$11,183,212
OV65S	OVER 65 Surviving Spouse	2	\$100,000
PARTIAL EXEMPTIONS VALUE LOSS		468	\$15,913,020
NEW EXEMPTIONS VALUE LOSS			\$20,381,060

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$20,381,060

New Ag / Timber Exemptions

2018 Market Value \$4,067,630 Count: 69
2019 Ag/Timber Use \$169,710
NEW AG / TIMBER VALUE LOSS \$3,897,920

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
39,355	\$145,471	\$1,385	\$144,086
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
39,285	\$145,440	\$1,361	\$144,079

2019 CERTIFIED TOTALS

G3 - WEBB COUNTY

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
782	\$279,737,096.00	\$221,024,216

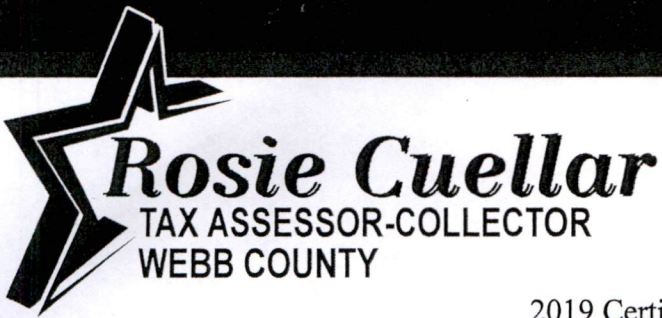


Webb County Tax Office
Rosa M. Cuellar
Tax Assessor-Collector
1110 Victoria St., Ste 107
Laredo, Texas 78040
Ph: 956-523-4217

I, Rosa M. Cuellar, Tax Assessor- Collector for the Webb County, do hereby certify an
Estimated Debt Service 2019 Collection Rate from July 1, 2019 thru June 30, 2020 to be 100%

A handwritten signature in cursive script, appearing to read "Rosa M. Cuellar", is written over a horizontal line.

Rosa M. Cuellar
Tax Assessor- Collector




1110 Victoria St #107
Laredo, TX 78040
Phone: (956) 523-4200

2019 Certified Tax Roll Values
Webb County General Fund

Total Number of Accounts: 148,907

1. Real	7,391,041,486	
2. Improvements	11,245,948,767	
3. Personal	4,110,601,649	
4. Minerals	6,338,007,120	
TOTAL APPRAISED VALUE		29,085,599,022
5. Full Exemptions (Real, Personal & Minerals)	2,756,358,607	
6. Agricultural Exemptions	1,682,341,632	
7. Freeport Exemptions	300,567,070	
8. TNRCC – Pollution Control	12,984,687	
9. Homestead Cap Loss	53,927,231	
10. Partial Exemptions		
a. Over 65 Homestead	498,777,337	
b. Disabled Veterans	101,135,359	
c. MASSS	273,670	
11. Abatement	318,611,217	
12. Solar Exemptions	363,970	
13. LIH- Low Income Housing	5,081,375	
TOTAL EXEMPTIONS		-5,730,422,155
SUBTOTAL TAXABLE VALUE		23,355,176,867
14. Rolling Stock		+16,228,832
TOTAL NET TAXABLE VALUE		23,371,405,699
15. Freeze Taxable Value		-864,772,495
FREEZE ADJUSTED TAXABLE VALUE		22,506,633,204



Rosa M. Cuellar
Tax Assessor-Collector

7-27-19

Date

2019 Tax Rate Calculation Worksheet

Date: 07/31/2019 10:21 AM

Taxing Units Other Than School Districts or Water Districts

WEBB COUNTY

956-523-4200

Taxing Unit Name

Phone (area code and number)

1110 Victoria St. Suite 107, Laredo, TX 78040

www.webbcountytx.gov/TaxAssessorCollector/

Taxing Unit's 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 effective tax rate and rollback 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.

School districts do not use this form, but instead use Comptroller Form 50-859 Tax Rate Calculation Worksheet for School Districts.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Rollback Tax Rate Worksheet.

This worksheet is provided 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.

SECTION 1: Effective Tax Rate (No New Taxes)

The effective 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 effective tax rate should decrease.

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

Effective Tax Rate Activity	Amount/Rate
1. 2018 total taxable value. Enter the amount of 2018 taxable value on the 2018 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	\$21,328,413,556
2. 2018 tax ceilings. Counties, cities and junior college districts. Enter 2018 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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$772,446,454
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$20,555,967,102
4. 2018 total adopted tax rate.	\$0.412000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	
A. Original 2018 ARB values:	\$31,204,736
B. 2018 values resulting from final court decisions:	\$26,275,872
C. 2018 value loss. Subtract B from A. ³	\$4,928,864
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$20,560,895,966
7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018. Enter the 2018 value of property in deannexed territory. ⁴	\$0
8. 2018 taxable value lost because property first qualified for an exemption in 2019. 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 due to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$4,468,040
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$15,913,020
C. Value loss. Add A and B. ⁵	\$20,381,060
9. 2018 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 2019. Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. 2018 market value:	\$4,067,630
B. 2019 productivity or special appraised value:	\$169,710
C. Value loss. Subtract B from A. ⁶	\$3,897,920
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$24,278,980
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$20,536,616,986
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$84,610,861
13. Taxes refunded for years preceding tax year 2018. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2018. 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 2018. This line applies only to tax years preceding tax year 2018. ⁷	\$242,790
14. Taxes in tax increment financing (TIF) for tax year 2018. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2019 captured appraised value in Line 16D, enter 0. ⁸	\$0
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$84,853,651
16. Total 2019 taxable value on the 2019 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:	\$23,355,176,867
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$16,228,832
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:	\$3,945,770
D. Tax increment financing: Deduct the 2019 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2019 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 2019 value. Add A and B, then subtract C and D.	\$23,367,459,929

17. Total value of properties under protest or not included on certified appraisal roll.¹²

A. 2019 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

\$259,955,540

B. 2019 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

\$259,955,540

C. Total value under protest or not certified: Add A and B.

18. 2019 tax ceilings. Counties, cities and junior colleges 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 units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step.¹⁵

\$869,622,668

19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.

\$22,757,792,801

20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.

Include both real and personal property. Enter the 2019 value of property in territory annexed.¹⁶

\$0

21. Total 2019 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2018. 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, 2018, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2019.¹⁷

\$297,517,982

22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.

\$297,517,982

23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.

\$22,460,274,819

24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100.¹⁸

\$0.377794/\$100

25. COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate.¹⁹

\$0.377794/\$100

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

¹¹Tex. Tax Code Section 26.03(c)

¹²Tex. Tax Code Section 26.01(c) and (d)

¹³Tex. Tax Code Section 26.01(c)

¹⁴Tex. Tax Code Section 26.01(d)

¹⁵Tex. Tax Code Section 26.012(6)

¹⁶Tex. Tax Code Section 26.012(17)

SECTION 2: Rollback Tax Rate

The rollback tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** 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 eight percent. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt:** The debt tax 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 rollback tax rate for a county is the sum of the rollback tax rates calculated for each type of tax the county levies. In most cases the rollback tax rate exceeds the effective tax rate, but occasionally decreases in a taxing unit's debt service will cause the effective tax rate to be higher than the rollback tax rate.

Rollback Tax Rate Activity	Amount/Rate
26. 2018 maintenance and operations (M&O) tax rate.	\$0.376229/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$20,536,616,986
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$77,264,708
B. Cities, counties and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on M&O expenses in 2018. Enter amount from full year's sales tax revenue spent for M&O in 2018 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.	\$17,788,732
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 2018: 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 Section 31.11 payment errors. Do not include refunds for tax year 2018. This line applies only to tax years preceding tax year 2018.	\$221,710
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 2019 captured appraised value in Line 16D, enter 0.	\$0
H. Adjusted M&O Taxes. Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$95,275,150
29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$22,460,274,819
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.424194/\$100

31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.458129/\$100
32. Total 2019 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: (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	
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. Enter debt amount.	\$8,067,216
B. Subtract unencumbered fund amount used to reduce total debt.	\$0
C. Subtract amount paid from other resources.	\$47,560
D. Adjusted debt. Subtract B and C from A.	\$8,019,656
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$8,019,656
35. Certified 2019 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
36. 2019 debt adjusted for collections. Divide Line 34 by Line 35	\$8,019,656
37. 2019 total taxable value. Enter the amount on Line 19.	\$22,757,792,801
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.035239/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.493368/\$100
40. COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2019 county rollback tax rate.	\$0.493368/\$100

SECTION 3: Additional Sales Tax to Reduce Property Taxes

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 effective and rollback 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 effective tax rate and/or rollback tax rate because it adopted the additional sales tax.

Activity	Amount/Rate
41. Taxable Sales. For taxing units that adopted the sales tax in November 2018 or May 2019, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2018, skip this line.	\$0
42. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ²¹ Taxing units that adopted the sales tax in November 2018 or in May 2019. Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ²² - or - Taxing units that adopted the sales tax before November 2018. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$17,788,732
43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$22,757,792,801
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0.078166/\$100
45. 2019 effective tax rate, unadjusted for sales tax. ²³ Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.	\$0.377794/\$100
46. 2019 effective tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2018 or in May 2019. Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.	\$0.377794/\$100
47. 2019 rollback tax rate, unadjusted for sales tax. ²⁴ Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.	\$0.493368/\$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.415202/\$100

¹⁷Tex. Tax Code Section 26.012(17)

¹⁸Tex. Tax Code Section 26.04(c)

¹⁹Tex. Tax Code Section 26.04(d)

²⁰Tex. Tax Code Section 26.041(d)

²¹Tex. Tax Code Section 26.041(i)

²²Tex. Tax Code Section 26.041(d)

²³Tex. Tax Code Section 26.04(c)

²⁴Tex. Tax Code Section 26.04(c)

SECTION 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.

Additional Rollback Protection for Pollution Control Activity	Amount/Rate
49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²⁶	\$0
50. 2019 total taxable value. Enter the amount from line 37 of the Rollback Tax Rate Worksheet.	\$22,757,792,801
51. Additional rate for pollution control. Divide line 49 by line 50 and multiply by \$100.	\$0/\$100
52. 2019 rollback tax rate, adjusted for pollution control. Add Line 51 to one of the following lines (as applicable): Line 39, Line 40 (counties) or Line 48 (taxing units with the additional sales tax).	\$0.415202/\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

Effective tax rate (Line 24; line 25 for counties; or line 46 if adjusted for sales tax)	\$0.377794
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.415202
Rollback tax rate adjusted for pollution control (Line 52)	\$0.415202

SECTION 6: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the taxing unit.

print here Rosa M Cuellar

Printed Name of Taxing Unit Representative

sign here Rosa M Cuellar

Taxing Unit Representative

7-21-19

Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)