

**ORDINANCE NO. 2086**

**AN ORDINANCE ADOPTING THE TAX ROLL FOR TAX YEAR 2015 FOR THE CITY OF EULESS, TEXAS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Tarrant Appraisal District is responsible for the property tax appraisal and exemption administration for the City of Euless; and

**WHEREAS**, on the 24<sup>th</sup> day of July 2015, Tarrant Appraisal District provided the City with the Certified Appraisal Roll effective for the 2015 tax year; and

**WHEREAS**, the Certified Appraisal Roll established the net appraised value of certain tracts of property located within the corporate boundaries of the City, taking into consideration any partial exemptions allowed to property owners; and

**WHEREAS**, the City Council has adopted and levied a tax rate applicable to property located within the corporate boundaries of the City; and

**WHEREAS**, Tarrant County, as the tax assessor for the City, has calculated the tax roll for the City based on the adopted tax rate; and

**WHEREAS**, the City Council finds it is in the best interests of the City and the owners of those specific tracts to accept the tax roll as presented.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EULESS, TEXAS, THAT:**

**SECTION 1.**

The tax roll for tax year 2015 for the City of Euless, Texas is hereby approved as shown in "**Exhibit A.**"

**SECTION 2.**

**SEVERABILITY CLAUSE.** It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 3.**

**EFFECTIVE DATE.** This Ordinance shall become effective from and after its date of passage.

**PRESENTED AND APPROVED ON FIRST AND FINAL READING** at a regular meeting of the Euless City Council on September 8, 2015; by a vote of \_\_\_\_\_ ayes, \_\_\_\_\_ nays, and \_\_\_\_\_ abstentions.

**APPROVED:**

\_\_\_\_\_  
Linda Martin, Mayor

**ATTEST:**

\_\_\_\_\_  
Kim Sutter, TRMC City Secretary

**APPROVED AS TO FORM AND LEGALITY:**

\_\_\_\_\_  
Wayne K. Olson, City Attorney

**EXHIBIT A**



**025 CITY OF EULESS**

**Appraisal Roll Information Valuation Summary as of July 25, 2015  
2015 Certified Property Information**

I, Jeff Law, Chief Appraiser for the Tarrant Appraisal District, to the best of my ability do solemnly swear that the attached is that portion of the appraisal roll for the Tarrant Appraisal District which lists property taxable by the above named entity and constitutes their Certified Appraisal Roll.

**APPRAISED VALUE** (Considers Value Caps) -----> **4,081,070,611**

<b>Absolute Exemptions</b>	<b>567,333,750</b>
<b>Cases Before ARB</b>	<b>38,866,173</b>
<b>Incompletes</b>	<b>189,540,105</b>
<b>Exemptions</b>	<b>347,203,121</b>

(See Totals report for breakdown of each Exemption)

**NET TAXABLE VALUE** -----> **2,938,127,462**

Appraised Value minus Exemptions amount, minus Cases Before ARB amount, minus Incompletes, equals the Net Taxable Value.

**ESTIMATED NET TAXABLE VALUE** -----> **3,153,297,953**

Including suggested values to be used for pending ARB accounts (see page two) and Incompletes (see page three).

  
\_\_\_\_\_  
Jeff Law, Chief Appraiser



## **025 CITY OF EULESS**

### **Appraisal Roll Information Valuation Summary as of July 25, 2015**

#### **2015 Appraisal Review Board Information**

Section 25.01 (c) of the State Property Tax code directs the Chief Appraiser to prepare a list of all properties under protest with the Appraisal Review Board and pending disposition at the time of value roll certification.

**The values below are from the ARB roll and are not included in the totals certified by the Chief Appraiser and represented on page 1 of this report.**

**38,866,173**

**Total appraised value of properties under protest.**

**38,580,933**

**Net taxable value of properties under protest.**

**27,006,653**

**Estimated minimum taxable value for the same properties. This value should be added to the net taxable value on page one.**



**025 CITY OF EULESS**

**Appraisal Roll Information Valuation Summary as of July 25, 2015  
2015 Incomplete Property Information**

Section 26.01(d) of the State Property Tax Code directs the Chief Appraiser to prepare a list of all properties that are not on the appraisal roll and not included on the ARB roll.

**The values below are from the incomplete property listing and are not included in the totals provided by the Chief Appraiser and represented on page 1 of this report.**

**The value of incomplete properties are subject to change and are also subject to appeal before the Appraisal Review Board.**

**189,540,105**

**Total appraised value of incomplete properties**

**188,163,838**

**Estimated net taxable value of incomplete properties.**

**This value should be added to the net  
taxable value on page one.**



**Tarrant Appraisal District  
CITY OF EULESS 025  
Totals for Roll Instance July Roll - 220  
2015**

<b>Value Detail</b>	<b>Market</b>	<b>Appraised</b>	<b>Counts</b>	<b>Taxable</b>
Real Estate Residential	1,765,584,109	1,762,447,693	12,364	1,415,920,290
Real Estate Commercial	1,794,560,167	1,794,560,167	1,096	1,236,269,493
Real Estate Industrial	15,964,950	15,964,950	12	15,964,950
Personal Property Commercial	482,966,693	482,966,693	1,102	475,043,369
Personal Property Industrial	17,547,016	17,547,016	23	16,072,549
Mineral Lease Properties	7,580,210	7,580,210	15,938	5,597,700
Agricultural Properties	2,196,843	3,882	7	3,882
<b>Total Value</b>	<b>4,086,399,988</b>	<b>4,081,070,611</b>	<b>30,542</b>	<b>3,164,872,233</b>
<b>Pending Detail</b>	<b>Market</b>	<b>Appraised</b>	<b>Counts</b>	<b>Taxable</b>
Cases Before ARB	38,870,030	38,866,173	71	38,580,933
Incomplete Accounts	189,540,105	189,540,105	563	188,163,838
Certified Value	3,857,989,853	3,852,664,333	29,908	2,938,127,462

<b>Exemption Detail</b>	<b>Market</b>	<b>Exempt</b>	<b>Counts</b>	<b>Appraised</b>
Absolute Public	462,206,458	462,206,458	335	462,206,458
Absolute Charitable	25,422,439	25,422,439	25	25,422,439
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	79,704,853	79,704,853	67	79,704,853
Indigent Housing	0	0	0	0
Nominal Value	732,690	732,690	14,428	732,690
Disabled Vet 10-29%	6,582,506	195,000	39	6,582,506
Disabled Vet 30-49%	3,897,000	180,000	24	3,895,500
Disabled Vet 50-69%	2,287,624	145,000	15	2,278,339
Disabled Vet 70-99%	17,552,704	1,446,000	121	17,549,954
Disabled Vet 100%	3,842,146	2,347,327	27	3,842,146
Surviving Spouse Disabled Vet 100%	275,300	27,386	3	275,300
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	96,300	58,190	1	96,300
Inventory	8,586,619	2,268,667	3	8,586,619
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead Local Option-General	1,320,228,643	262,103,282	8,580	1,317,096,084
Homestead Local Option-Over 65	308,341,684	77,474,427	2,245	307,227,387
Homestead Local Option-Disabled Person	0	0	0	0
Solar & Wind Powered Devices	0	0	0	0
Pollution control	938,881	225,152	2	938,881
Community Housing Development	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	0	0	0	0
<b>Total Exemptions</b>		<b>914,536,871</b>	<b>25,915</b>	

<b>Deferrals</b>	<b>Market</b>	<b>Deferred</b>	<b>Counts</b>	<b>Appraised</b>
Ag Deferrals	2,196,843	2,192,961	7	3,882
Scenic Deferrals	0	0	0	0
Public Access Airports	0	0	0	0
Other Deferrals	0	0	0	0
<b>Total Deferrals</b>	<b>2,196,843</b>	<b>2,192,961</b>	<b>7</b>	<b>3,882</b>

<b>New Exemptions</b>	<b>Market</b>	<b>Exempt</b>	<b>Counts</b>	<b>Appraised</b>
Absolute Public	0	0	0	0
Absolute Charitable	17,578,656	17,578,656	3	17,578,656
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	186,700	186,700	2	186,700
Indigent Housing	0	0	0	0
Nominal Value	0	0	0	0
Disabled Vet 10-29%	551,500	15,000	3	551,500
Disabled Vet 30-49%	227,200	15,000	2	227,200
Disabled Vet 50-69%	412,219	30,000	3	412,219
Disabled Vet 70-99%	1,949,921	144,000	12	1,949,921
Disabled Vet 100%	470,200	264,834	4	470,200
Surviving Spouse Disabled Vet 100%	98,300	9,826	1	98,300
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	0	0	0	0
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead Local Option-General	55,114,215	11,003,116	295	55,078,785
Homestead Local Option-Over 65	8,279,820	1,673,350	48	8,244,390
Homestead Local Option-Disabled Person	0	0	0	0
Solar & Wind Powered Devices	0	0	0	0
Pollution control	0	184,911	1	866,500
Community Housing Development	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	0	0	0	0
<b>Total New Exemptions</b>		<b>31,105,393</b>	<b>374</b>	

<b>New Construction</b>	<b>Market</b>	<b>New Value</b>	<b>Counts</b>	<b>Taxable</b>
All Real Estate	28,913,116	19,894,313	96	26,539,368
New business in new improvement	0	0	0	0
<b>Total New Construction</b>	<b>28,913,116</b>	<b>19,894,313</b>	<b>96</b>	<b>26,539,368</b>
New Construction in Residential	25,429,978	18,299,151	92	23,056,230
New Construction in Commercial	3,483,138	1,595,162	4	3,483,138
	<b>Market</b>	<b>Appraised</b>	<b>Counts</b>	<b>Taxable</b>
Annexation	0	0	0	0
Deannexation	0	0	0	0

<b>TDC</b>	<b>2015 NEW Exemption</b>	<b>NEW Exemption Value</b>
025	Absolute Public	0
025	Absolute Charitable	0
025	Absolute Miscellaneous	0
025	Absolute Religious & Private Schools	186,700
025	Indigent Housing	0
025	Nominal Value	0
025	Disabled Vet 10-29%	15,000
025	Disabled Vet 30-49%	15,000
025	Disabled Vet 50-69%	30,000
025	Disabled Vet 70-99%	144,000
025	Disabled Vet 100%	264,834
025	Surviving Spouse Disabled Vet 100%	9,826
025	Donated Disabled Vet	0
025	Surviving Spouse Donated Disabled Vet	0
025	Surviving Spouse KIA Armed Service Member	0
025	Transfer Base Value for SS Disable Vet	0
025	Inventory	0
025	Homestead State Mandated-General	0
025	Homestead State Mandated-Over 65	0
025	Homestead State Mandated-Disabled Person	0
025	Homestead Local Option-General	6,461,877
025	Homestead Local Option-Over 65	1,428,350
025	Homestead Local Option-Disabled Person	0
025	Solar & Wind Powered Devices	0
025	Pollution control	0
025	Community Housing Development	0
025	Abatements	0
025	Historic Sites	0
025	Foreign Trade Zone	0
025	Misc Personal Property (Vehicles, etc.)	0
	<b>Total New Exemptions</b>	<b>8,555,587</b>

<b>Tax Ceiling</b>	<b>Market</b>	<b>Taxable</b>	<b>Counts</b>	<b>Ceiling Amount</b>
Over 65	308,206,984	166,507,443	2,243	741,371.00
Disable Person	15,601,832	12,141,422	128	57,705.00
<b>Total Ceilings</b>	<b>323,808,816</b>	<b>178,648,865</b>	<b>2,371</b>	<b>799,076.00</b>
New Over 65 Ceilings	0	0	0	0.00
New Disabled Person Ceilings	0	0	0	0.00
<b>Capped Accounts</b>	<b>Market</b>	<b>Cap Loss</b>	<b>Counts</b>	<b>Appraised</b>
Cap Total	32,851,870	3,132,559	226	29,719,311
New Cap this Year	401,843	35,430	2	366,413
<b>All Exemptions by Group</b>	<b>Market</b>	<b>Exempt</b>	<b>Counts</b>	<b>Appraised</b>
Residential	1,323,503,898	346,242,603	8,645	1,320,371,339
Commercial	570,412,655	564,904,489	294	570,412,655
Industrial	2,952,114	1,407,709	2	2,952,114
Mineral Lease	1,982,070	1,982,070	14,507	1,982,070
Agricultural	0	0	0	0
<b>ExemptionTotal</b>	<b>1,898,850,737</b>	<b>914,536,871</b>	<b>23,448</b>	<b>1,895,718,178</b>
	<b>Market</b>	<b>Exempt</b>	<b>Counts</b>	<b>Appraised</b>
Prorated Absolute	0	0	0	0
Multi-Prorated Absolute	0	0	5	17,765,356
		<b>Current Taxable</b>	<b>Counts</b>	<b>Appraised</b>
Value Loss - 25.25(d)		0	0	0
	<b>Average Market</b>	<b>Average Appraised</b>	<b>Counts</b>	<b>Average Taxable</b>
Averages for Value Single Family	150,466	150,180	10,897	119,755