

**AN ORDINANCE  
FIXING AND LEVYING A TAX FOR THE TAX YEAR 2019 UPON  
ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF  
THE CITY OF SWEETWATER, TEXAS**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SWEETWATER, TEXAS:**

That the budget for the Fiscal Year 2019-2020 having been presented, approved and adopted on the 10th day of September, 2019, there is now and hereby fixed, levied and assessed and ordered collected on each one hundred dollars valuation of all taxable property, real, personal and mixed within the corporate limits of the City of Sweetwater, Texas, for the year TWO THOUSAND AND NINETEEN the sum of \$0.539 dollars apportioned and divided as follows and composed of the following specific levies, in the amounts and for the purposes following:

- (a) For the purpose of maintenance and operations, **\$0.539** on each \$100 valuation of property.

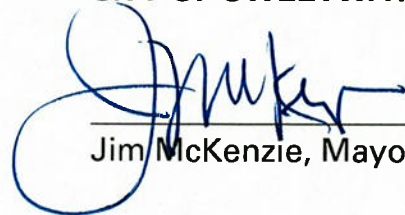
**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 11.22 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$41.58.**

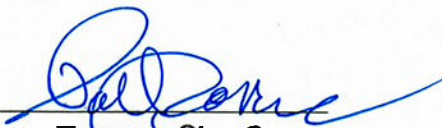
Section 26.05(b) of the Property Tax Code requires notice of a tax increase whether that increase occurs by an increase in the tax rate or a rise in property values or both. This year's proposed tax rate exceeds the effective tax rate. A motion to adopt an ordinance setting the tax rate does require the language about "tax increase" as stated in Section 26.05(b) of Property Tax Code. However, this year's tax levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.

**READ, PASSED AND ADOPTED** on the first and only reading on this the 24th day of September, 2019.

**CITY OF SWEETWATER, TEXAS**

  
\_\_\_\_\_  
Jim McKenzie, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Patty Torres, City Secretary

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**City of Sweetwater**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$454,520,110
2. Last year's M&O tax rate. Enter Line 26 of the Rollback Tax Rate Worksheet.	\$0.497423/\$100
3. M&O taxes refunded for years preceding tax year 2018. Enter Line 28E of the Rollback Tax Rate Worksheet.	\$0
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$2,260,887
5. This year's total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$467,031,440
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.539000/\$100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$2,517,299
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$256,412
<b>Comparison of Total Tax Rates</b>	
9. Effective Total Tax Rate.	\$0.484168/\$100
10. This year's proposed total tax rate.	\$0.539000/\$100
11. This year's rate minus effective rate. Subtract line 9 from line 10.	\$0.054832
12. Percentage change in total tax rate. Divide Line 11 by line 9.	11.32%
<b>Comparison of M&amp;O Tax Rates</b>	
13. Effective M&O Tax Rate. Enter line 30 of the Rollback Tax Rate Worksheet. Adjust for Sales Tax using Line 44 of the Sales Tax Worksheet, if necessary.	\$0.484631/\$100
14. This year's proposed M&O tax rate.	\$0.539000/\$100
15. This year's rate minus effective rate. Subtract line 13 from line 14.	\$0.054369
16. Percentage change in M&O tax rate. Divide line 15 by line 13.	11.22%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.497423/\$100
19. This year's proposed M&O tax rate.	\$0.539000/\$100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	\$41.58



## **CERTIFIED APPRAISAL ROLL**

I, Brenda Klepper (Chief Appraiser) for the Central Appraisal District of Nolan County solemnly swear that the attached is that portion of the 2019 APPRAISAL ROLL which lists property taxable by the Taxing Unit and constitutes the APPRAISAL ROLL for same.

**CITY OF SWEETWATER**

*Brenda Klepper*

**Brenda Klepper  
Chief Appraiser**

Date: *July 24, 2019*

<b>Certified Appraisal Roll</b>	<b>7/24/2019</b>
<b>Tax Year 2019</b>	
<b>City of Sweetwater</b>	
	<b>Totals</b>
Land Value	\$53,453,030
Improvement Value	\$455,582,350
Personal Property	\$74,412,940
Minerals	\$47,205,790
<b>Total Market Value</b>	<b>\$630,654,110</b>
Exempt Value	\$149,170,800
<b>Total Market Value of Taxable Property</b>	<b>\$481,483,310</b>
Productivity Value Loss	\$3,286,410
Capped Homestead Loss	\$3,124,250
<b>Total Assessed Value</b>	<b>\$475,072,650</b>
General Homestead	\$0
Over 65 Homestead	\$0
Disabled Homestead	\$0
100% Disabled Veteran	\$2,501,250
Disabled/Veteran	\$729,370
Local Homestead	\$0
Local Over 65 Homestead	\$4,796,970
Local Disabled	\$0
Minimum \$500	\$8,990
Freeport	\$0
Pollution Control	\$4,630
Solar/Wind Powered	\$0
Historical	\$0
Water Conservation	\$0
Absolute	\$0
Foreign Trade Zone	\$0
Abatement	\$0
Protested Value	\$0
<b>Total Exemptions</b>	<b>\$8,041,210</b>
<b>Total Taxable Value</b>	<b>\$467,031,440</b>