

**NUECES COUNTY EMERGENCY SERVICES
DISTRICT #2**



**FIRE COMMISSIONERS
BOARD MEETING**

**(Tuesday) July 30, 2019
337 Yorktown
Corpus Christi, Texas
361.937.2645
5:00 PM**



**The Fire Commissioners will meet at the above time and location to
Discuss, Consider and Take Action on the following:**

- I. Call Meeting to Order**
CONFIRM ATTENDANCE OF MEMBERS PRESENT AND CONFIRM A QUORUM
- II. Pledge of Allegiance**
- III. Public Comment**
THE BOARD MAY TAKE NO ACTION ON ITEMS NOT POSTED ON THE AGENDA. HOWEVER THE BOARD MAY SET THE ITEM FOR A SUBSEQUENT AGENDA. THE CHAIR MAY SET TIME LIMITS ON PRESENTATIONS
- IV. Public Hearing – Notice of Public Hearing on Proposed 2019 Tax Rate**
- V. Discuss and approval of purchasing new radio equipment to be compatible with City of Corpus Christi new radio system**
- VI. Discuss and approval of loan through Daily Wells for purchase of radio equipment**
- VII. Discuss and approval of Employee Health Insurance Provider**
- VIII. Executive Session**
PUBLIC NOTICE IS GIVEN THAT THE BOARD OF FIRE COMMISSIONERS MAY ELECT TO GO INTO AN EXECUTIVE SESSION ANYTIME DURING THE MEETING TO DISCUSS MATTERS LISTED ON THE AGENDA. WHEN AUTHORIZED BY THE PROVISIONS OF THE OPEN MEETINGS ACT, CHAPTER 551 OF THE TEXAS GOVERNMENT CODE, IN THE EVENT THE BOARD ELECTS TO GO INTO EXECUTIVE SESSION REGARDING AN AGENDA ITEM, THE SECTION OR SECTIONS OF THE OPEN MEETINGS ACT AUTHORIZING THE EXECUTIVE SESSION WILL BE PUBLICLY ANNOUNCED BY THE PRESIDING OFFICER. IN ACCORDANCE WITH THE AUTHORITY OF THE GOVERNMENT CODE, VERNON'S TEXAS CODES, SECTIONS 551.071, 551.072, 551.073, 551.074, 551.0745, 551.076, 551.086, THE BOARD OF FIRE COMMISSIONERS WILL HOLD AN EXECUTIVE SESSION TO CONSULT WITH ATTORNEY (S) INCLUDING MATTERS RELATED TO LITIGATION, DELIBERATE REGARDING REAL PROPERTY, PROSPECTIVE GIFT (S), PERSONEL MATTERS, INCLUDING TERMINATION, ADVISORY BODIES, SECURITY DEVICES, AND/OR ECONOMIC DEVELOPMENT NEGOTIATIONS AND OTHER MATTERS THAT MAY BE DISCUSSED IN AN EXECUTIVE SESSION. THE BOARD OF FIRE COMMISSIONERS, UPON COMPLETION OF THE EXECUTIVE SESSION, MAY IN AN OPEN SESSION TAKE SUCH ACTION AS APPROPRIATE IN ITEMS DISCUSSED IN AN EXECUTIVE SESSION
- IX. Adjourn**
In Memory of, if Requested



VG-12-2019-2019880419

Nueces County
Kara Sands
Nueces County Clerk

Instrument Number: 2019880419

Public Notice

PUBLIC NOTICES

Recorded On: July 26, 2019 02:07 PM

Number of Pages: 2

" Examined and Charged as Follows: "

Total Recording: \$3.00

***** THIS PAGE IS PART OF THE INSTRUMENT *****

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY
because of color or race is invalid and unenforceable under federal law.

File Information:

Document Number: 2019880419
Receipt Number: 20190726000137
Recorded Date/Time: July 26, 2019 02:07 PM
User: Regina C
Station: CLERK03

Record and Return To:

NUECES COUNTY EMERGENCY SERVICES DIST



STATE OF TEXAS
Nueces County

I hereby certify that this Instrument was filed in the File Number sequence on the date/time
printed hereon, and was duly recorded in the Official Records of Nueces County, Texas

Kara Sands
Nueces County Clerk
Nueces County, TX

Kara Sands



Nueces County Appraisal District
201 N. Chaparral, Ste. 206
Corpus Christi, Texas 78401-2503

Ramiro "Ronnie" Canales
Nueces County Chief Appraiser

Direct: (361) 879-0766
Cell: (361) 765-1190
Fax: (361) 887-6138
rcanales@nuecescad.net

July 22, 2019

Fire Chief Dale Scott
Nueces CESD#2
337 Yorktown Blvd
Corpus Christi, TX 78418

Jurisdiction: Nueces CESD#2

Enclosed are the certification documents for the 2019 Certified Appraisal Tax Roll for the above Jurisdiction.

1. Certification of 2019 Appraisal Roll - the Texas Property Tax Code requires the District provide:
 - a. Section 26.01 (a): net taxable value of property not under protest, and
 - b. Section 26.01 (c): estimated ultimate taxable values for properties presently under protest.
2. System Reports (as applicable to your jurisdiction):
 - a. ARB Approved Totals and exemption details
 - b. Under ARB Review Totals and exemption details (underlying values used for 1.b. above)
 - c. Grand Totals and exemption details
 - d. State Category breakdowns for 2.a. – 2.c. above
 - e. Effective Rate Assumption
 - f. Lower Value Used (system computed estimate for protested values – *information only*)
 - g. Average Homestead Value
 - h. Freeze Totals report series
 - i. Top 10 Taxpayer List

Please do not distribute this roll as it contains confidential information per Section 22.27 the Texas Property Tax Code.

Access complete District report data at <http://cloud.ncadistrict.com> .

User name: FV Password: FV

Access Truth-in-Taxation to complete your forms at <http://tnt.trueautomation.com/account/login> :

User name: FV Password: CAD178

Please contact Don Causey at 361.696.7608 if you have any questions or need additional information.

Sincerely,

Ramiro "Ronnie" Canales, RPA, CTA
Chief Appraiser



Nueces County Appraisal District
201 N. Chaparral, Ste. 206
Corpus Christi, Texas 78401-2503

Ramiro "Ronnie" Canales
Nueces County Chief Appraiser

Direct: (361) 879-0766
Cell: (361) 765-1190
Fax: (361) 887-6138
rcanales@nuecescad.net

NUECES CESD #2

CERTIFICATION OF 2019 APPRAISAL ROLL

Pursuant to Section 26.01(a) and (c) of the Texas Property Tax Code, I, Ramiro "Ronnie" Canales, Nueces Appraiser for the Nueces County Appraisal District, Nueces County, Texas, do hereby CERTIFY the values listed below, as the net taxable value of all taxable property within your jurisdiction. Item A is the total next taxable value of property not under protest. Item B is the estimated net taxable value of property currently under protest. This estimate is the value that would be assigned to the properties under protest if the owner's opinion of value is upheld by the Appraisal Review Board.

- | | |
|--|------------------|
| A. Value of all taxable property NOT Under Protest for 2019 | \$ 3,588,856,500 |
| B. Estimated taxable value of property Under Protest for 2019 | \$ 723,325 |

2019 TOTAL NET TAXABLE VALUE FOR YOUR JURISDICTION \$ 3,589,579,825

Ramiro "Ronnie" Canales, RPA, CTA
Chief Appraiser

07/22/2019
Date

Subscribed and sworn to before me on this 22nd day of July 2019.

Notary Public



2019 CERTIFIED TOTALS

Property Count: 22,646

FV - EMERG SVCS DIST #2
ARB Approved Totals

7/22/2019

8:22:25AM

Land		Value			
Homesite:		733,955,923			
Non Homesite:		613,147,437			
Ag Market:		66,131,948			
Timber Market:		0	Total Land	(+)	1,413,235,308
Improvement		Value			
Homesite:		2,177,957,521			
Non Homesite:		419,016,405	Total Improvements	(+)	2,596,973,926
Non Real		Count	Value		
Personal Property:	1,066		266,125,484		
Mineral Property:	507		64,700		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	266,190,184
					4,276,399,418
Ag	Non Exempt	Exempt			
Total Productivity Market:	66,131,948	0			
Ag Use:	804,837	0	Productivity Loss	(-)	65,327,111
Timber Use:	0	0	Appraised Value	=	4,211,072,307
Productivity Loss:	65,327,111	0			
			Homestead Cap	(-)	22,569,960
			Assessed Value	=	4,188,502,347
			Total Exemptions Amount (Breakdown on Next Page)	(-)	599,645,847
			Net Taxable	=	3,588,856,500

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,076,656.95 = 3,588,856,500 * (0.030000 / 100)

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

2019 CERTIFIED TOTALS

Property Count: 22,646

FV - EMERG SVCS DIST #2
ARB Approved Totals

7/22/2019

8:22:42AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	3	2,558,605	0	2,558,605
CHODO (Partial)	1	883,628	0	883,628
DP	390	4,320,029	0	4,320,029
DPS	7	89,026	0	89,026
DV1	75	0	405,000	405,000
DV1S	7	0	30,270	30,270
DV2	80	0	601,500	601,500
DV2S	2	0	15,000	15,000
DV3	105	0	1,041,500	1,041,500
DV3S	1	0	10,000	10,000
DV4	526	0	5,253,841	5,253,841
DV4S	13	0	144,000	144,000
DVHS	295	0	68,180,845	68,180,845
DVHSS	5	0	810,740	810,740
EX	11	0	6,380	6,380
EX-XG	1	0	1,500	1,500
EX-XJ	6	0	6,903,704	6,903,704
EX-XV	612	0	430,550,414	430,550,414
EX-XV (Prorated)	4	0	189,863	189,863
EX366	61	0	16,855	16,855
HS	7,512	34,823,531	0	34,823,531
OV65	2,779	33,303,467	0	33,303,467
OV65S	14	169,000	0	169,000
PC	4	8,846,790	0	8,846,790
PPV	11	179,653	0	179,653
SO	13	310,706	0	310,706
Totals		85,484,435	514,161,412	599,645,847

2019 CERTIFIED TOTALS

Property Count: 2

FV - EMERG SVCS DIST #2
Under ARB Review Totals

7/22/2019

8:22:25AM

Land		Value			
Homesite:		183,049			
Non Homesite:		0			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	183,049
Improvement		Value			
Homesite:		689,921			
Non Homesite:		0	Total Improvements	(+)	689,921
Non Real		Count	Value		
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	872,970
Ag		Non Exempt	Exempt		
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	872,970
Productivity Loss:	0	0			
			Homestead Cap	(-)	0
			Assessed Value	=	872,970
			Total Exemptions Amount	(-)	22,000
			(Breakdown on Next Page)		
			Net Taxable	=	850,970

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

255.29 = 850,970 * (0.030000 / 100)

Tax Increment Finance Value:

0

Tax Increment Finance Levy:

0.00

2019 CERTIFIED TOTALS

Property Count: 2

FV - EMERG SVCS DIST #2
Under ARB Review Totals

7/22/2019

8:22:42AM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV4	1	0	12,000	12,000
HS	2	10,000	0	10,000
Totals		10,000	12,000	22,000

2019 CERTIFIED TOTALS

FV - EMERG SVCS DIST #2

Property Count: 22,648

Grand Totals

7/22/2019

8:22:25AM

Land		Value			
Homesite:		734,138,972			
Non Homesite:		613,147,437			
Ag Market:		66,131,948			
Timber Market:		0	Total Land	(+)	1,413,418,357
Improvement		Value			
Homesite:		2,178,647,442			
Non Homesite:		419,016,405	Total Improvements	(+)	2,597,663,847
Non Real		Count	Value		
Personal Property:	1,066		266,125,484		
Mineral Property:	507		64,700		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	266,190,184
					4,277,272,388
Ag	Non Exempt	Exempt			
Total Productivity Market:	66,131,948	0			
Ag Use:	804,837	0	Productivity Loss	(-)	65,327,111
Timber Use:	0	0	Appraised Value	=	4,211,945,277
Productivity Loss:	65,327,111	0			
			Homestead Cap	(-)	22,569,960
			Assessed Value	=	4,189,375,317
			Total Exemptions Amount (Breakdown on Next Page)	(-)	599,667,847
			Net Taxable	=	3,589,707,470

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,076,912.24 = 3,589,707,470 * (0.030000 / 100)

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

2019 CERTIFIED TOTALS

Property Count: 22,648

FV - EMERG SVCS DIST #2
Grand Totals

7/22/2019

8:22:42AM

Exemption Breakdown

Exemption	Count	Local	State	Total
CH	3	2,558,605	0	2,558,605
CHODO (Partial)	1	883,628	0	883,628
DP	390	4,320,029	0	4,320,029
DPS	7	89,026	0	89,026
DV1	75	0	405,000	405,000
DV1S	7	0	30,270	30,270
DV2	80	0	601,500	601,500
DV2S	2	0	15,000	15,000
DV3	105	0	1,041,500	1,041,500
DV3S	1	0	10,000	10,000
DV4	527	0	5,265,841	5,265,841
DV4S	13	0	144,000	144,000
DVHS	295	0	68,180,845	68,180,845
DVHSS	5	0	810,740	810,740
EX	11	0	6,380	6,380
EX-XG	1	0	1,500	1,500
EX-XJ	6	0	6,903,704	6,903,704
EX-XV	612	0	430,550,414	430,550,414
EX-XV (Prorated)	4	0	189,863	189,863
EX366	61	0	16,855	16,855
HS	7,514	34,833,531	0	34,833,531
OV65	2,779	33,303,467	0	33,303,467
OV65S	14	169,000	0	169,000
PC	4	8,846,790	0	8,846,790
PPV	11	179,653	0	179,653
SO	13	310,706	0	310,706
Totals		85,494,435	514,173,412	599,667,847

2019 CERTIFIED TOTALS

Property Count: 22,646

FV - EMERG SVCS DIST #2
ARB Approved Totals

7/22/2019 8:22:42AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	13,063		\$59,355,544	\$2,890,550,024	\$2,721,254,663
B	MULTIFAMILY RESIDENCE	281		\$586,832	\$100,900,866	\$100,694,866
C1	VACANT LOTS AND LAND TRACTS	5,441		\$0	\$198,247,037	\$198,191,722
D1	QUALIFIED OPEN-SPACE LAND	106	16,666.2985	\$0	\$66,131,948	\$804,837
D2	IMPROVEMENTS ON QUALIFIED OP	19		\$24,932	\$776,176	\$776,176
E	RURAL LAND, NON QUALIFIED OPE	147	1,238.2861	\$0	\$37,996,868	\$37,616,777
F1	COMMERCIAL REAL PROPERTY	431		\$5,593,812	\$242,946,493	\$242,911,136
F2	INDUSTRIAL AND MANUFACTURIN	28		\$43,134	\$109,357,969	\$109,357,969
G1	OIL AND GAS	497		\$0	\$64,700	\$64,700
J3	ELECTRIC COMPANY (INCLUDING C	19		\$0	\$81,770,580	\$81,770,580
J4	TELEPHONE COMPANY (INCLUDI	5		\$0	\$2,916,584	\$2,916,584
J6	PIPELAND COMPANY	31		\$0	\$4,774,940	\$4,774,940
J7	CABLE TELEVISION COMPANY	1		\$0	\$2,109,449	\$2,109,449
L1	COMMERCIAL PERSONAL PROPE	867		\$0	\$51,819,962	\$51,819,962
L2	INDUSTRIAL AND MANUFACTURIN	25		\$0	\$12,218,155	\$3,371,365
M1	TANGIBLE OTHER PERSONAL, MOB	634		\$1,115,732	\$9,808,524	\$7,702,233
O	RESIDENTIAL INVENTORY	433		\$3,702,337	\$20,930,977	\$20,930,977
S	SPECIAL INVENTORY TAX	15		\$0	\$1,787,564	\$1,787,564
X	TOTALLY EXEMPT PROPERTY	710		\$152,070	\$441,290,602	\$0
Totals			17,904.5846	\$70,574,393	\$4,276,399,418	\$3,588,856,500

Nueces County

2019 CERTIFIED TOTALS

As of Certification

Property Count: 2

FV - EMERG SVCS DIST #2
Under ARB Review Totals

7/22/2019 8:22:42AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	2		\$124,974	\$872,970	\$850,970
		Totals	0.0000	\$124,974	\$872,970	\$850,970

2019 CERTIFIED TOTALS

Property Count: 22,648

FV - EMERG SVCS DIST #2
Grand Totals

7/22/2019 8:22:42AM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	13,065		\$59,480,518	\$2,891,422,994	\$2,722,105,633
B	MULTIFAMILY RESIDENCE	281		\$586,832	\$100,900,866	\$100,694,866
C1	VACANT LOTS AND LAND TRACTS	5,441		\$0	\$198,247,037	\$198,191,722
D1	QUALIFIED OPEN-SPACE LAND	106	16,666.2985	\$0	\$66,131,948	\$804,837
D2	IMPROVEMENTS ON QUALIFIED OP	19		\$24,932	\$776,176	\$776,176
E	RURAL LAND, NON QUALIFIED OPE	147	1,238.2861	\$0	\$37,996,868	\$37,616,777
F1	COMMERCIAL REAL PROPERTY	431		\$5,593,812	\$242,946,493	\$242,911,136
F2	INDUSTRIAL AND MANUFACTURIN	28		\$43,134	\$109,357,969	\$109,357,969
G1	OIL AND GAS	497		\$0	\$64,700	\$64,700
J3	ELECTRIC COMPANY (INCLUDING C	19		\$0	\$81,770,580	\$81,770,580
J4	TELEPHONE COMPANY (INCLUDI	5		\$0	\$2,916,584	\$2,916,584
J6	PIPELAND COMPANY	31		\$0	\$4,774,940	\$4,774,940
J7	CABLE TELEVISION COMPANY	1		\$0	\$2,109,449	\$2,109,449
L1	COMMERCIAL PERSONAL PROPE	867		\$0	\$51,819,962	\$51,819,962
L2	INDUSTRIAL AND MANUFACTURIN	25		\$0	\$12,218,155	\$3,371,365
M1	TANGIBLE OTHER PERSONAL, MOB	634		\$1,115,732	\$9,808,524	\$7,702,233
O	RESIDENTIAL INVENTORY	433		\$3,702,337	\$20,930,977	\$20,930,977
S	SPECIAL INVENTORY TAX	15		\$0	\$1,787,564	\$1,787,564
X	TOTALLY EXEMPT PROPERTY	710		\$152,070	\$441,290,602	\$0
Totals			17,904.5846	\$70,699,367	\$4,277,272,388	\$3,589,707,470

2019 CERTIFIED TOTALS

Property Count: 22,648

FV - EMERG SVCS DIST #2
Effective Rate Assumption

7/22/2019 8:22:42AM

New ValueTOTAL NEW VALUE MARKET:
TOTAL NEW VALUE TAXABLE:\$70,699,367
\$68,561,028**New Exemptions**

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	37	2018 Market Value	\$1,171,991
EX366	HB366 Exempt	12	2018 Market Value	\$1,473
ABSOLUTE EXEMPTIONS VALUE LOSS				\$1,173,464

Exemption	Description	Count	Exemption Amount
DP	Disability	14	\$139,863
DV1	Disabled Veterans 10% - 29%	8	\$54,000
DV2	Disabled Veterans 30% - 49%	17	\$132,000
DV3	Disabled Veterans 50% - 69%	14	\$140,000
DV4	Disabled Veterans 70% - 100%	51	\$562,001
DV4S	Disabled Veterans Surviving Spouse 70% - 100	2	\$24,000
DVHS	Disabled Veteran Homestead	28	\$5,215,206
HS	Homestead	439	\$1,996,553
OV65	Over 65	168	\$2,033,087
OV65S	OV65 Surviving Spouse	1	\$13,000
PARTIAL EXEMPTIONS VALUE LOSS		742	\$10,309,710
NEW EXEMPTIONS VALUE LOSS			\$11,483,174

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
INCREASED EXEMPTIONS VALUE LOSS			
TOTAL EXEMPTIONS VALUE LOSS			\$11,483,174

New Ag / Timber Exemptions**New Annexations****New Deannexations****Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,288	\$244,378	\$7,763	\$236,615
Category A Only			
Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
7,262	\$244,007	\$7,772	\$236,235

2019 CERTIFIED TOTALSFV - EMERG SVCS DIST #2
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
2	\$872,970.00	\$563,904

For Entity : EMERG SVCS DIST #2

Year: 2019

State Code: <ALL>

Owner ID Taxpayer Name

Market Value

Taxable Value

648394	BARNEY M DAVIS LP	\$115,522,990	\$106,676,200
648369	AEP TEXAS INC	\$40,180,500	\$40,180,500
648513	ELECTRIC TRANSMISSION OF TEXAS	\$38,907,280	\$38,907,280
738978	DIAMOND BEACH HOLDINGS LLC	\$29,173,129	\$29,173,129
475953	GULFSHORES JOINT VENTURE	\$21,774,401	\$21,774,401
711415	9320 SPD LLC	\$15,650,449	\$15,650,449
592222	WAL-MART REAL ESTATE BUSINESS TRUST	\$12,546,288	\$12,546,288
535341	BUTT H E GROCERY CO	\$11,603,749	\$11,603,749
689854	LAKE PADRE DEVELOPMENT COMPANY LLC	\$10,994,710	\$10,994,710
676030	NORTHLAND BAY CLUB LLC	\$10,957,991	\$10,957,991

2019

Planning Calendar

Large Taxing Units

April 1, 2019	Mailing of notices of appraised value by chief appraiser.
May 15, 2019	Deadline for submitting appraisal records to ARB.
July 20, 2019	Deadline for ARB to approve appraisal records.
July 25, 2019	Deadline for chief appraiser to certify rolls to taxing units.
July 31, 2019	Calculation of effective and rollback tax rates.
August 2, 2019	Publication of effective and rollback tax rates; statement and schedules; submission to governing body. Deadline July 31st
July 26, 2019	72-hours notice for meeting (Open Meetings Notice).
July 30, 2019	Meeting of governing body to discuss tax rate; if proposed tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearings.
August 2, 2019	"Notice of Public Hearing on Tax Increase" (1st quarter-page notice in newspaper and on TV and website, if available) published at least seven days before public hearing. Deadline July 31st
August 9, 2019	72-hours notice for public hearing (Open Meetings Notice).
August 12, 2019	Public hearing
August 12, 2019	72-hours notice for public hearing (Open Meetings Notice).
August 15, 2019	Second public hearing; schedule and announce meeting to adopt tax rate 3-14 days from this date.
August 16, 2019	"Notice of Tax Revenue Increase" published before meeting to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV and Web Site (if available, at least seven (7) days before meeting). Deadline August 14th
August 23, 2019	72-hours notice for meeting at which governing body will adopt tax rate.
August 27, 2019	Meeting to adopt tax rate. Meeting is 3 to 14 days after public hearing.

2019 Tax Rate Calculation Worksheet

Date: 07/26/2019 10:06 AM

Taxing Units Other Than School Districts or Water Districts

Nueces County Emergency Services District #2

Taxing Unit Name

Phone (area code and number)

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	\$3,408,487,794
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	\$0
3. Preliminary 2018 adjusted taxable value. Subtract Line 2 from Line 1.	\$3,408,487,794
4. 2018 total adopted tax rate.	\$0.030000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value. A. Original 2018 ARB Values.	\$4,388,391
B. 2018 values resulting from final court decisions.	\$3,352,560
C. 2018 value loss. Subtract B from A. ³	\$1,035,831
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$3,409,523,625
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 to freeport or goods-in-transit exemptions.	
A. Absolute exemptions. Use 2018 market value:	\$1,173,464
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$10,309,710
C. Value loss. Add A and B. ⁵	\$11,483,174
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:	\$0
B. 2019 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁶	\$0
10. Total adjustments for lost value. Add lines 7, 8C and 9C.	\$11,483,174
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$3,398,040,451
12. Adjusted 2018 taxes. Multiply Line 4 by line 11 and divide by \$100.	\$1,019,412
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	\$960
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	\$1,020,372
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:	\$3,588,856,500
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
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:	\$0
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	\$0

into the tax increment fund. Do not include any new property value that will be included in Line 21 below. ¹¹	
. Total 2019 value. Add A and B, then subtract C and D.	\$3,588,856,500
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	\$723,325
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
C. Total value under protest or not certified: Add A and B.	\$723,325
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 2018 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁵	\$0
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$3,589,579,825
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	\$68,561,028
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$68,561,028
23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$3,521,018,797
24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.028979/\$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. ¹⁸	

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)

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)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.03(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.	\$0.028333/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$3,398,040,451
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$962,766
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.	\$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 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 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.	\$847
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.	\$963,613

29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$3,521,018,797
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.027367/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.029556/\$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. B. Subtract unencumbered fund amount used to reduce total debt. C. Subtract amount paid from other resources. D. Adjusted debt. Subtract B and C from A.	\$57,212 \$0 \$0 \$57,212
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$57,212
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	\$57,212
37. 2019 total taxable value. Enter the amount on Line 19.	\$3,589,579,825
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.001593/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.031149/\$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.	

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.	\$0
43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$3,589,579,825
44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.	\$0/\$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.	\$0.028979/\$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.	\$0.028979/\$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.	\$0.031149/\$100
48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.	\$0.031149/\$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.	\$3,589,579,825
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).	\$0.031149/\$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)	\$0.028979
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.031149
Rollback tax rate adjusted for pollution control (Line 52)	\$0.031149

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

Printed Name of Taxing Unit Representative

sign here Everett Dale Scott Jr
Taxing Unit Representative

7-26-19
Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)