

YOLANDA FORD
Mayor

VASHAUNDRA EDWARDS
Councilmember at Large Position No. 1

CHRIS PRESTON
Mayor Pro Tem
Councilmember at Large Position No. 2



REGINALD PEARSON
Councilmember District A
JEFFREY L. BONEY
Councilmember District B
ANTHONY G. MAROULIS
Councilmember District C
FLOYD EMERY
Councilmember District D

CITY COUNCIL SPECIAL MEETING AGENDA

Notice is hereby given of a Special City Council Meeting to be held on **Tuesday, September 3, 2019, at 5:00 p.m.** at: **City Hall, Council Chamber, 2nd Floor**, 1522 Texas Parkway, Missouri City, Texas, 77489, for the purpose of considering the following agenda items. All agenda items are subject to action. The City Council reserves the right to meet in a closed session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551 of the Texas Government Code.

1. CALL TO ORDER

2. DISCUSSION/POSSIBLE ACTION

- (a) Presentation of the Pavement Maintenance and Management Program (PMMP) and sidewalk evaluation.
- (b) Presentation and discussion on proposed Fiscal Year 2020 budget.
- (c) Presentation of Certified Tax Rolls and Discussion of 2019 Tax Year Proposed Property Tax Rates.
- (d) Presentation on update of the tourism branding and marketing project.
- (e) Update regarding security measures.

3. CLOSED EXECUTIVE SESSION

The City Council may go into Executive Session regarding any item posted on the Agenda as authorized by Title 5, Chapter 551 of the Texas Government Code. Notice is hereby given that the City Council may go into Executive Session in accordance with the following provision of the Government Code:

Texas Government Code, Section 551.071 – Consultation with attorney to seek or receive legal advice regarding pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the attorney to the City under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act: (i) proper zoning considerations.

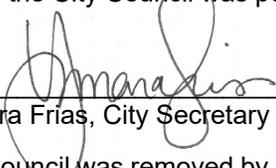
4. RECONVENE into Special Session and consider action, if any, on items discussed in Executive Session.

5. ADJOURN

In compliance with the Americans with Disabilities Act, the City of Missouri City will provide for reasonable accommodations for persons attending City Council meetings. To better serve you, requests should be received 24 hours prior to the meetings. Please contact Maria Jackson, City Secretary, at 281.403.8686.

CERTIFICATION

I certify that a copy of the September 3, 2019, agenda of items to be considered by the City Council was posted on the City Hall bulletin board on August 29, 2019, at 4:00 p.m.



Yomara Frias, City Secretary Department

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the ____ day of _____, 2019.

Signed: _____

Title: _____

Pavement and Sidewalk Evaluation Services

Public Works Department
September 3, 2019



Pavement Maintenance and Management Program (PMMP)

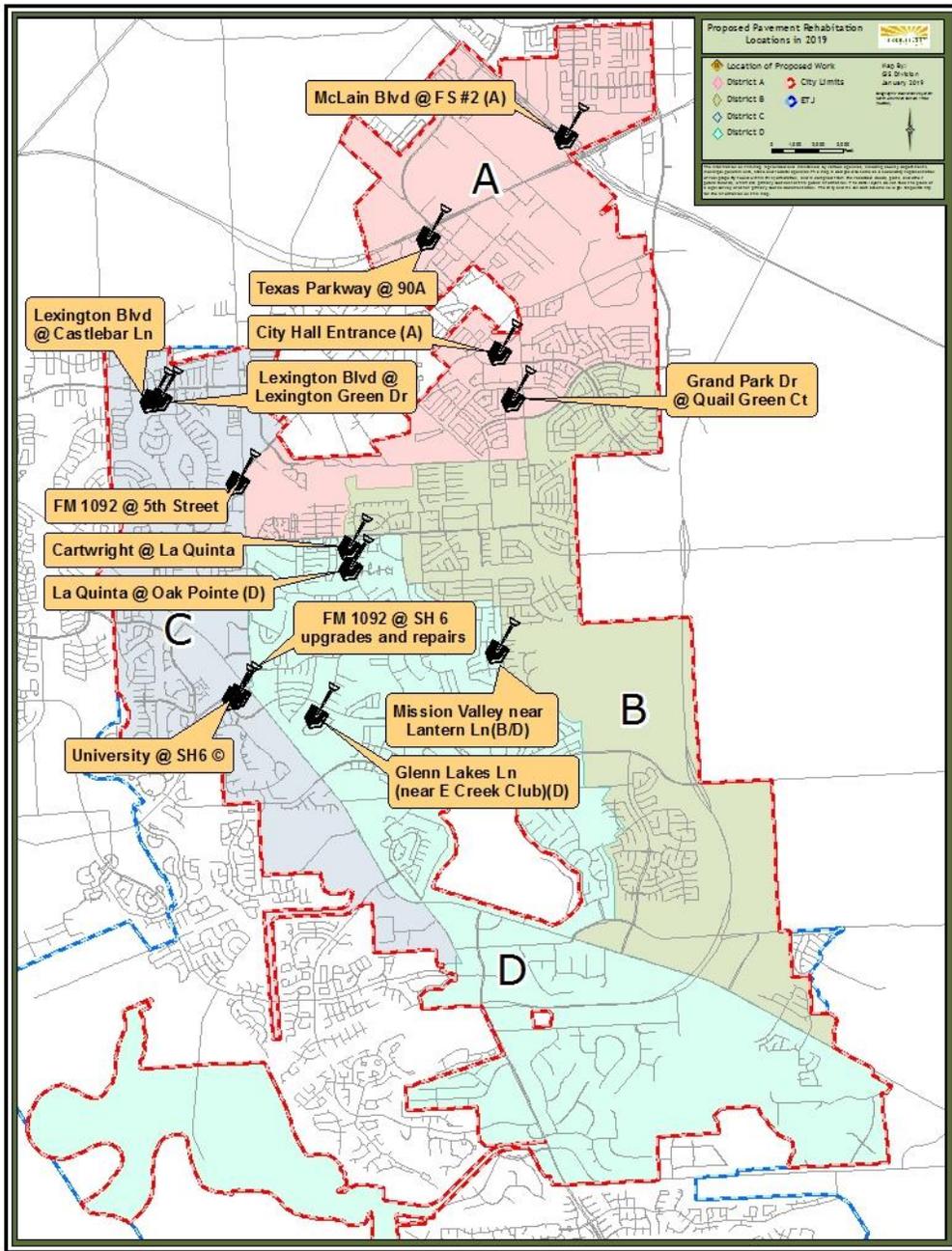
- City's most recent pavement and sidewalk evaluation was performed in 2013
- This sidewalk evaluation was used as the basis for the sidewalk rehabilitation program
- The pavement evaluation established a Pavement Condition Index (PCI) for all City maintained streets (no private streets)
- PCI score is used to prioritize roadway repairs and reconstruction projects



PMMP and Sidewalk Rehabilitation

- Repairs and Rehabilitations are typically funded with bond funding and METRO reimbursements
- Larger projects are funded through bond funding
 - Adams St rehabilitation
 - Glenn Lakes Bridge reconstruction
- PMMP projects are funded through METRO funds.
(approximately \$700,000 per year)
 - LaQuinta Dr.
 - Mission Valley panel replacements

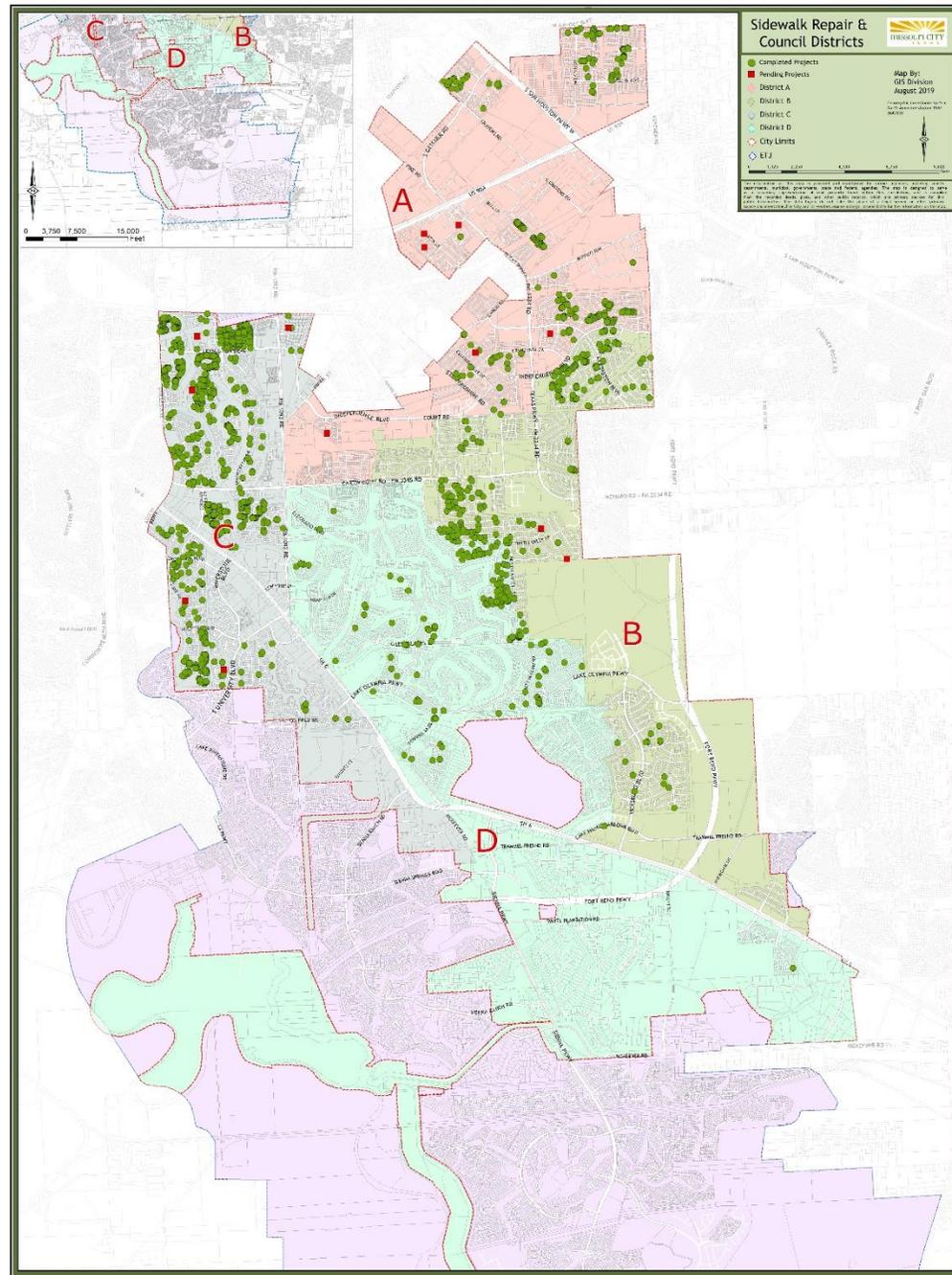




PMMP and Sidewalk Rehabilitation

- Typically, approx. \$400,000 is allocated each year city-wide for sidewalk repairs
- Council allocated approx. \$2 million one-time funding for sidewalk rehabilitation in 2017
- The 2017 sidewalk program was recently completed
- In January this year staff provided an update to Council
- Proposed to re-evaluate pavement and sidewalk condition city-wide and re-assess funding options





Pavement and Sidewalk Evaluation

- City posted a Request for Qualifications (RFQ) for Pavement and Sidewalk Evaluation Services on April 2, 2019
- The City received five responses on April 23, 2019
- A selection committee consisting of five staff members evaluated the submittals
- Staff then selected the most qualified firm – Fugro USA Land, Inc.
- This recommendation was presented to the PDI committee
- PDI authorized staff to begin negotiations with Fugro

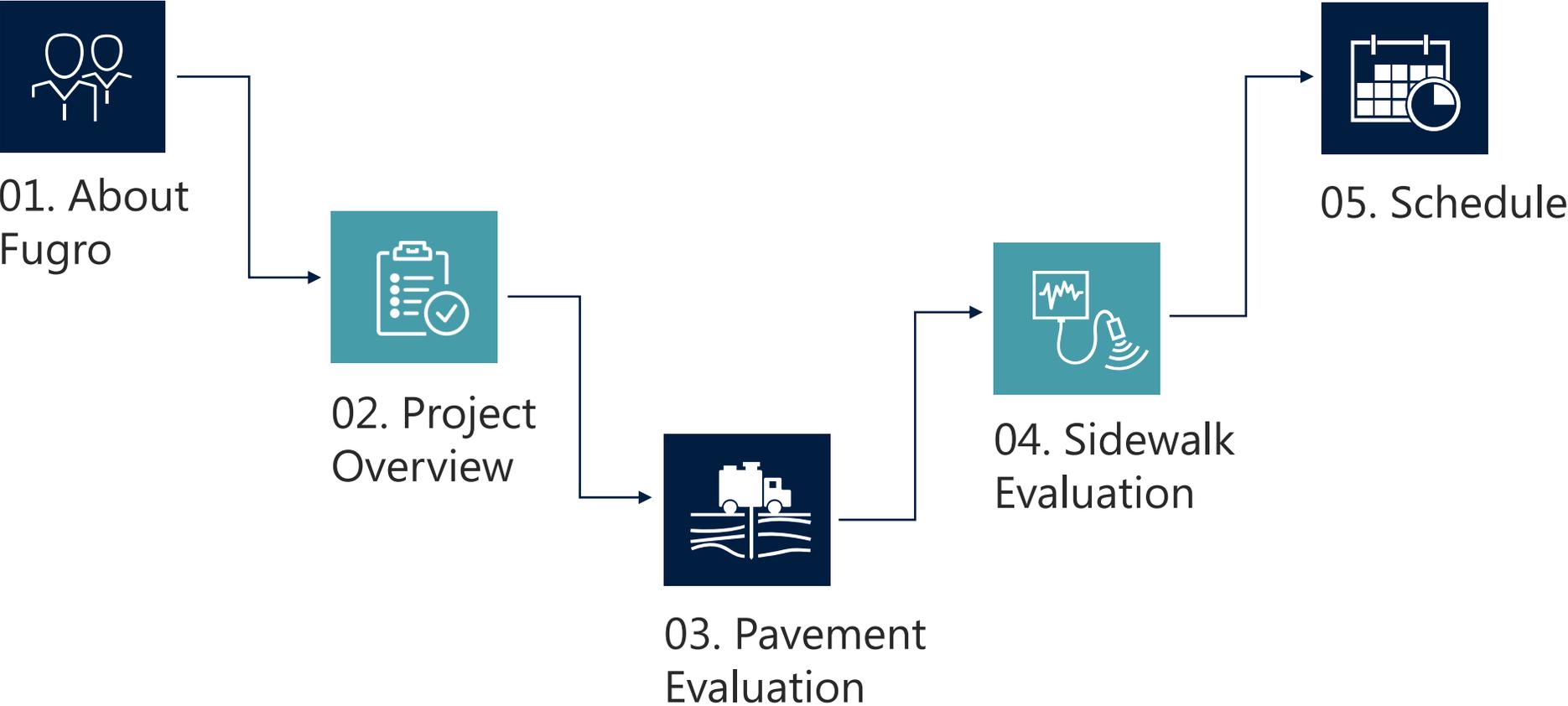




City-Wide Pavement and Sidewalk Evaluations

City of Missouri City
September 3, 2019

Overview



01. About Fugro



- 10,000 employees in 5 continents
- Offices all over the US including Houston
- Over 45 years in the pavement and asset management industry
- First to develop and manufacture the ARAN

02. Project Overview

- Update City's street and sidewalk management plans
 - Field evaluation
 - Data analysis and reporting
- Previous street and sidewalk evaluations completed by Fugro in 2013
- New project will include 3 additional services
 - Pavement Budget Analysis and Work Plan Development
 - Sidewalk Budget Analysis and Work Plan Development
 - iVision Viewing Software



Why Asset Management?

Optimize Use of Current Funding

- Repair and preserve more streets
- Provide higher level of service
- Reduce Complaints
- Improve safety

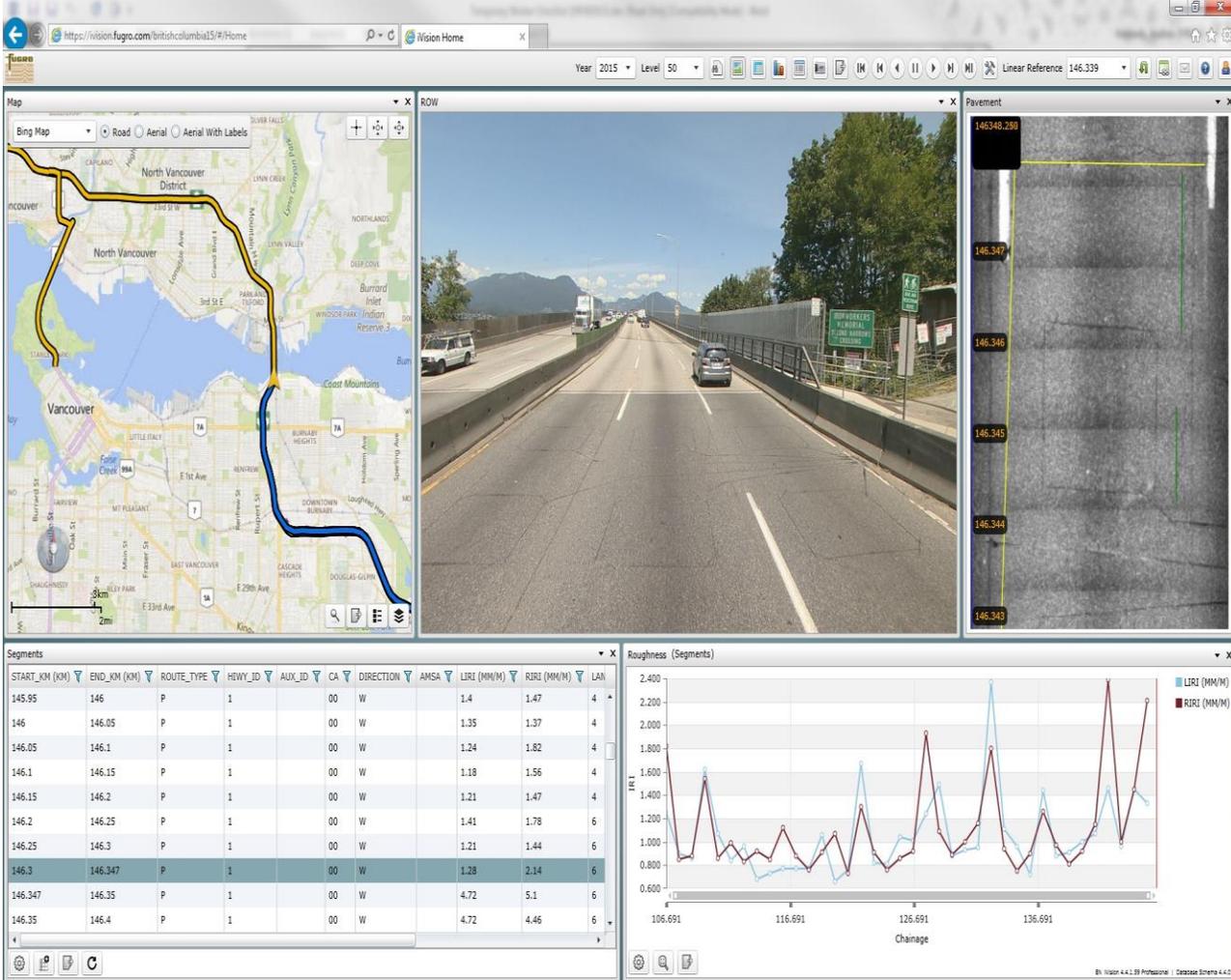
Improve Financial Planning

- Provide factual support for establishing optimal funding level
- Aid in optimal treatment selection

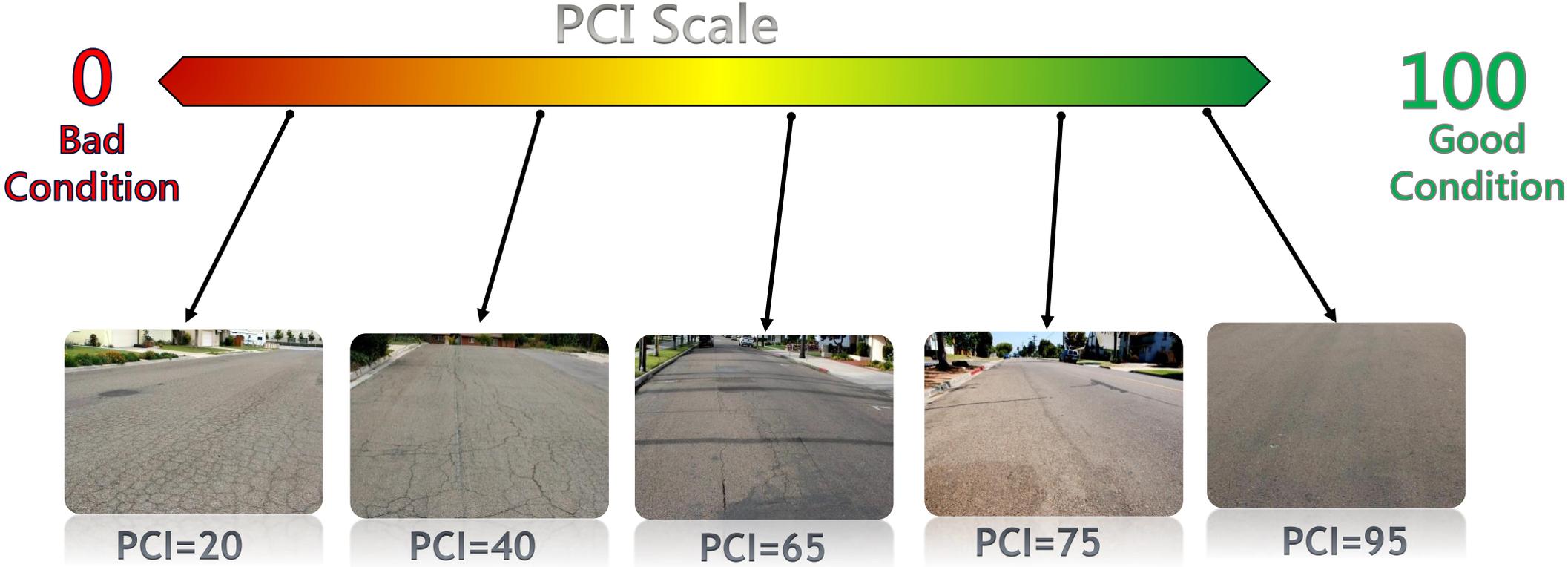


03. Pavement Evaluation

- Automated pavement data collection
- 330 test miles of data collection
 - 1 lane for residential streets
 - 2 lanes for arterial streets
- Identify pavement distresses according to industry standard (ASTM D6433)
- Delivery of pavement inspection data in iVision



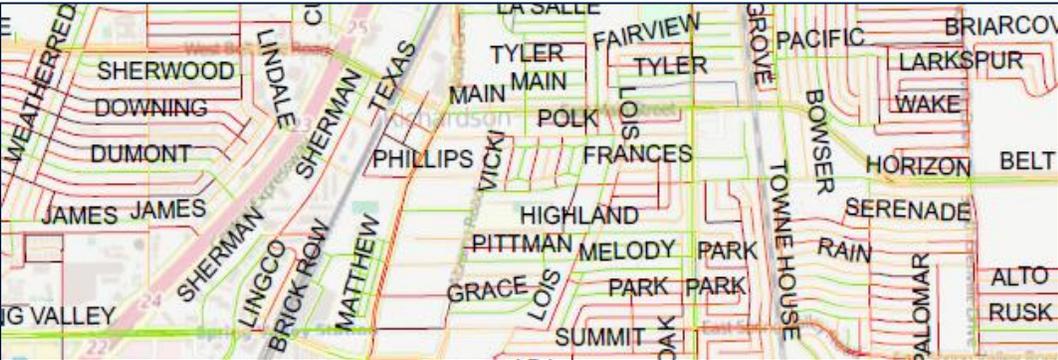
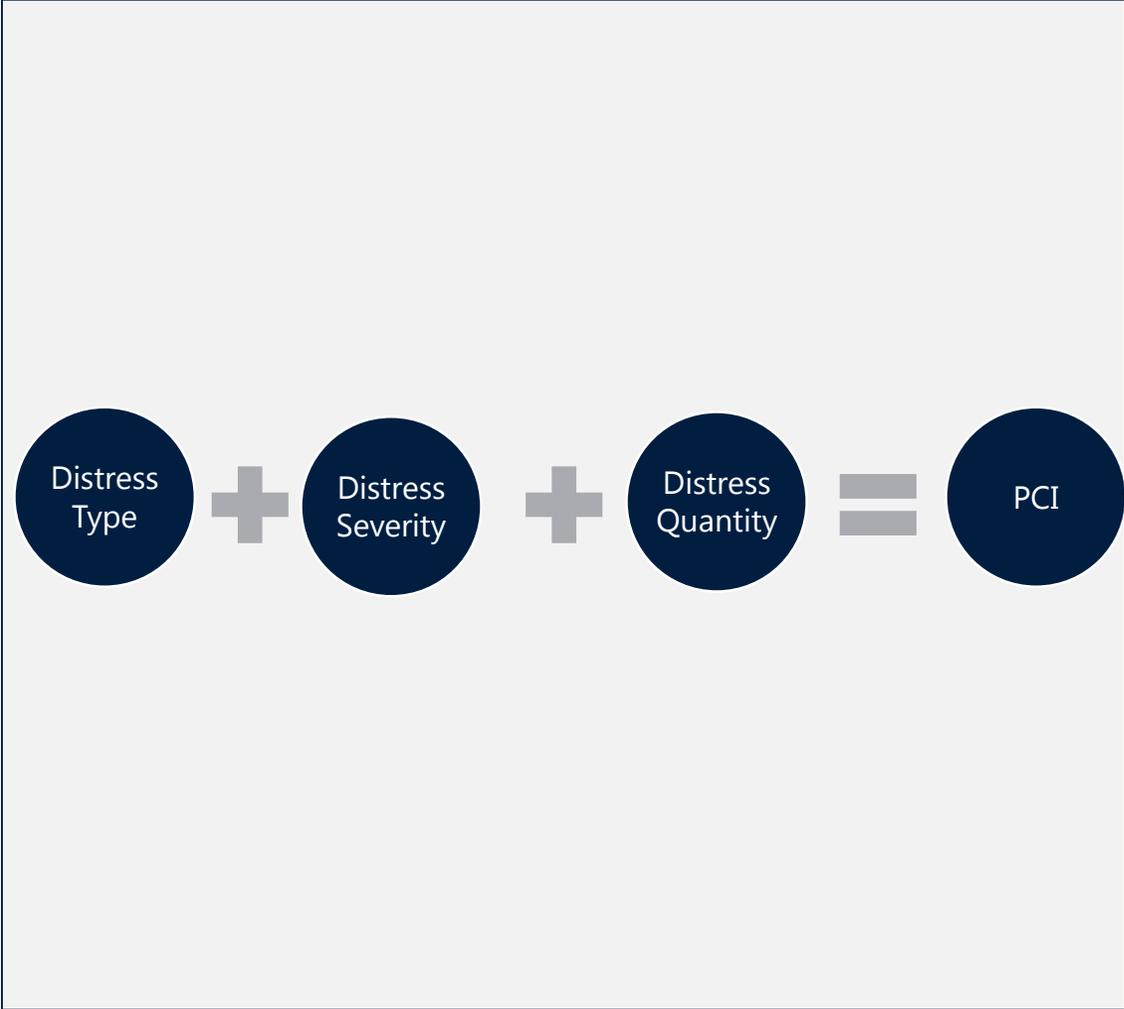
03. Pavement Evaluation



03. Pavement Evaluation

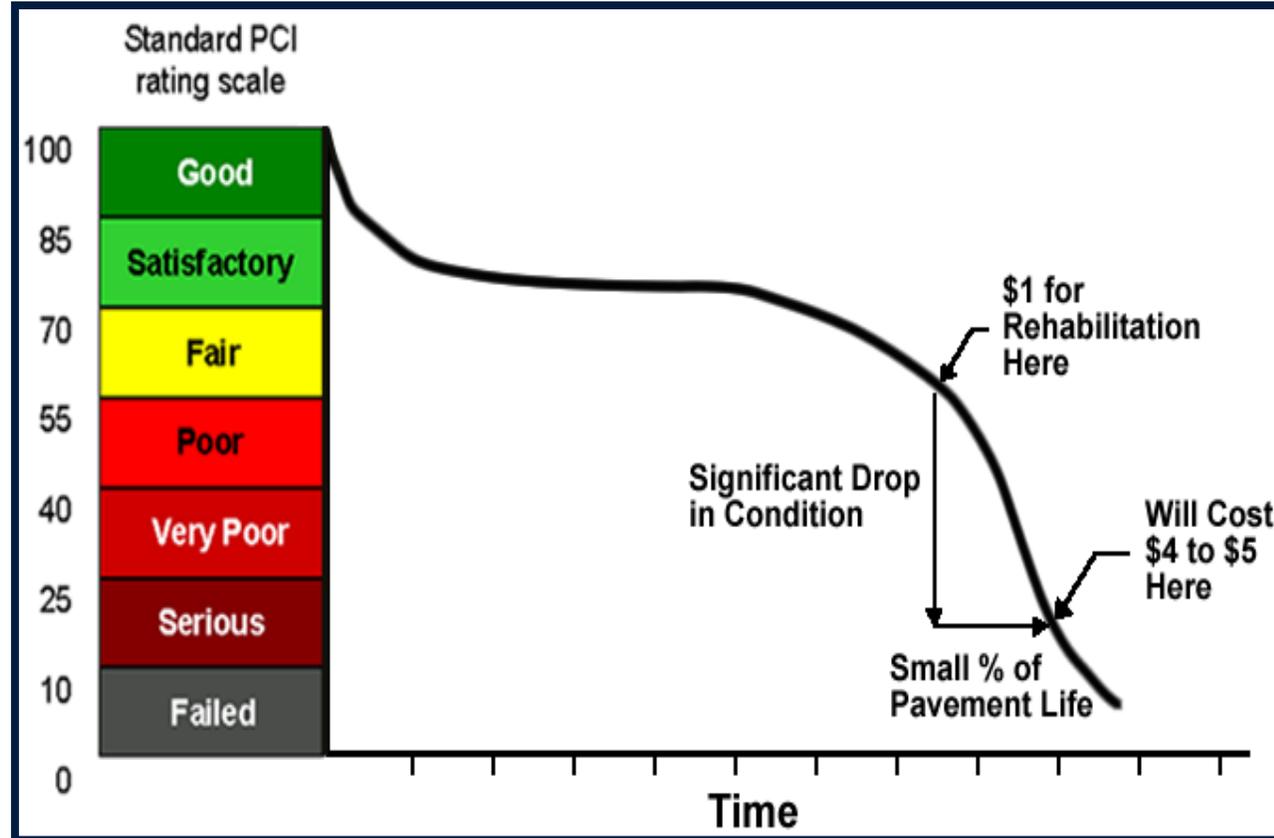
PCI	Pavement Rating
85-100	Good
70-85	Satisfactory
55-70	Fair
40-55	Poor
25-40	Very Poor
10-25	Serious
0-10	Failed

76
Missouri City Network
PCI in 2013



03. Pavement Evaluation

Impact of Timing on Cost

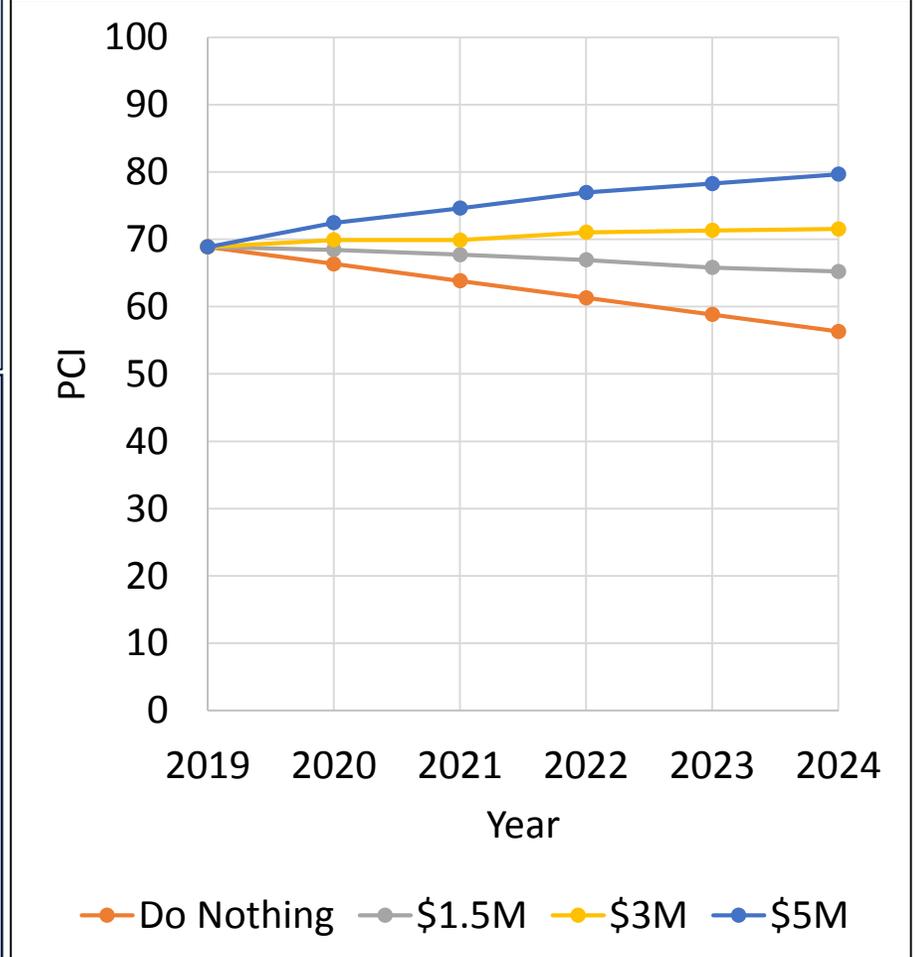
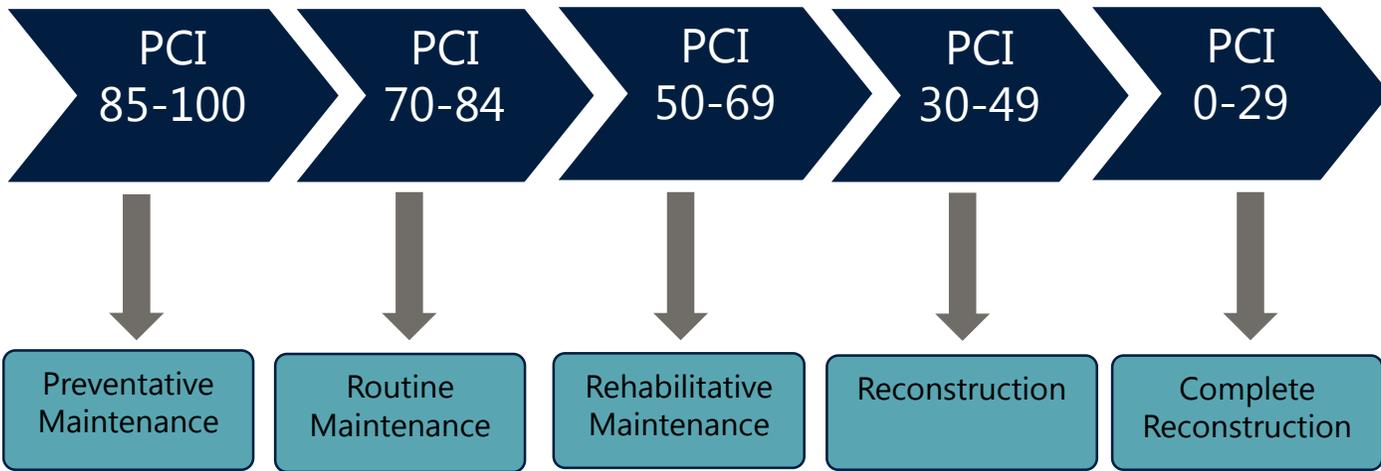


The **RIGHT**
treatment at the
RIGHT time to the
RIGHT pavement

03. Pavement Evaluation

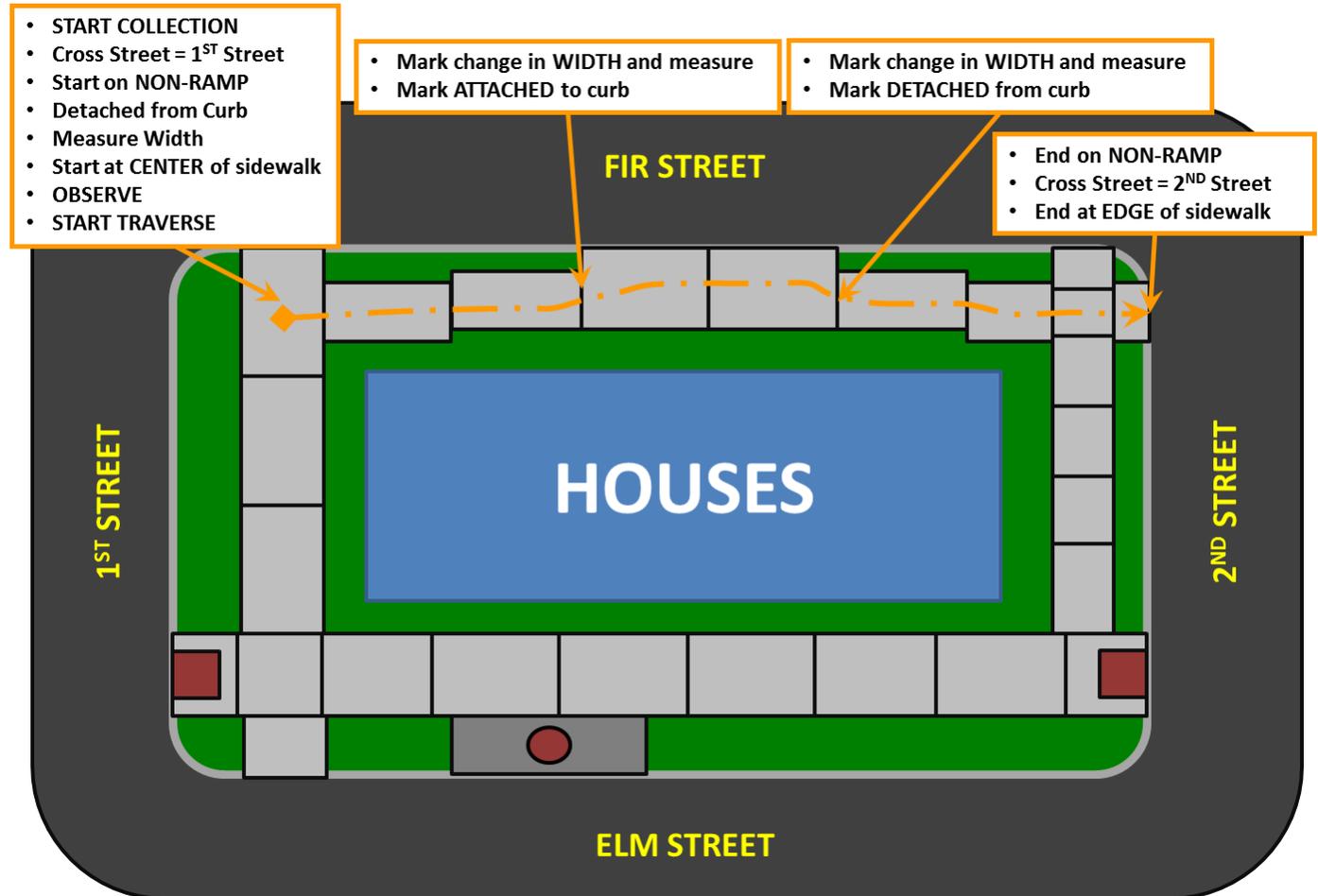
Pavement Management Analyses

- Update treatment decision trees
- Update treatment costs
- Configure Cartegraph pavement analysis settings
- Perform budget analyses
- Develop five-year, network-level M&R work plan



04. Sidewalk Evaluation

- Manual sidewalk inspection of 380 miles of sidewalk
- GPS system with sub-meter accuracy
- Pinpoint localized failures
 - Vertical separation
 - Horizontal separation
 - Holes and gaps

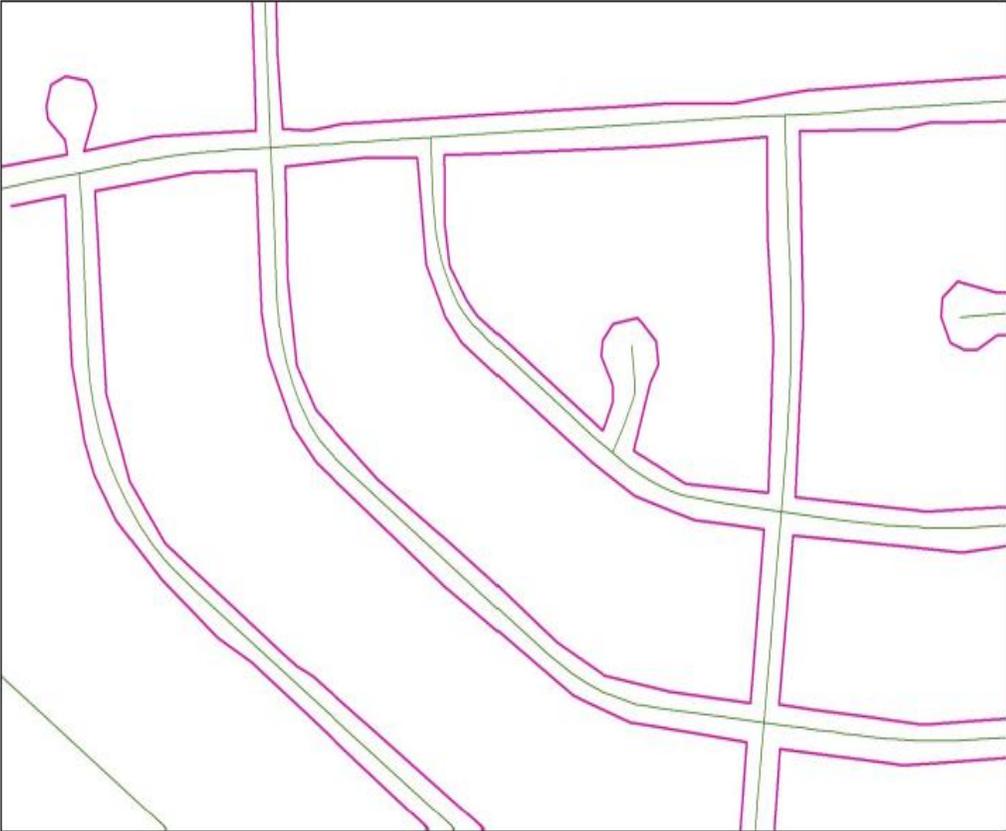


04. Sidewalk Evaluation

Sidewalk Management Analyses

- Develop sidewalk condition rating scale
- Develop repair strategies
- Develop unit costs
- Perform budget analyses
- Develop five-year, network-level work plan

Activity	Unit	Price	Cost/Slab*
Slab Remove & Replace (concrete)	Sq. Ft.	\$ 5.77	\$ 115.00
Grinding/Slicing	Each	\$ 50.00	\$ 50.00
Ramping	Each	\$ 40.00	\$ 40.00
Lifting	Each	\$ 75.00	\$ 75.00
Slab Remove & Replace (alternate materials)	Sq. Ft.	\$ 5.00	\$ 100.00



05. Project Schedule

Phase		Project Month							
		1	2	3	4	5	6	7	8
1	Project Management Meetings	█					█		█
2	Project Set Up	█	█						
3	Field Inspections		█	█	█	█			
4	Data Processing				█	█	█		
5	Asset Management Analysis and Reporting						█	█	█
								City Review	





Thank you

Thomas Burchett, PE

 512.977.1853

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 www.fugro.com



CITY COUNCIL AGENDA ITEM COVER MEMO

September 3, 2019

To: Mayor and City Council
Agenda Item: 2(b) Presentation of Certified Tax Rolls and Discussion of 2019 Tax Year Proposed Property Tax Rates

Submitted by: Allena Portis, Director of Financial Services

SYNOPSIS

Presentation of the certified tax roll is required by Section 26.04 of the Property Tax Code. The City's budget is funded partially with property tax revenue generated from an annually adopted tax rate applied to certified taxable property values within the city limits. Certified taxable values from both the Fort Bend and Harris County Appraisal Districts (CADs) were received July 25, 2019 and August 16, 2019, respectively.

STRATEGIC PLAN 2019 GOALS ADDRESSED

- Maintain a financially sound City

BACKGROUND

The Fort Bend Tax Assessor-Collector serves as the City's Tax Assessor-Collector and works with the Financial Services Department in preparing the calculation of the effective tax rate and rollback rate using the taxable value information provided by the Fort Bend Appraisal District and Harris County Appraisal District. These values are as follows:

2019 Certified Assessed Value (Fort Bend & Harris Co)	\$ 7,453,820,625
2019 Certified Taxable Value (Fort Bend & Harris Co)	\$ 6,983,249,124
2019 Tax Value Under ARB Review (Fort Bend & Harris Co)	\$ 70,366,188
2019 Tax Value Not Under Protest and Not on Roll	<u>\$ 17,675,954</u>
2019 Total Taxable Value	\$ 7,071,291,266
2018 Total Taxable Value Including ARB Review (at certification)	\$ 6,613,043,945
2018 Total Taxable Value at last supplement	\$ 6,610,008,306
2019 New Property Taxable Value	\$ 120,045,366
2018 New Property Taxable Value	\$ 74,113,473
2019 Anticipated Collection Rate	100%
2018 Excess Debt Collections	\$0
Effective Tax Rate	\$0.60391
Rollback Rate	\$0.63987

BUDGET ANALYSIS

The 2019 Certified Tax Roll including the property under ARB review and property not under protest & not on the roll at certification has a taxable value of \$7,071,291,266. This is a 6.93% increase over the 2018 Roll at time of certification. The 2019 taxable value of new property is \$120,045,366. This is an increase of 61.98% over last year's new property value of \$74,113,473.

The Effective Rate is \$0.60391. This rate would generate the same amount of revenue as last year if you compare properties taxed in both years.

The Rollback Rate is \$0.63987. This rate is the highest tax rate the City can set before the taxpayers can start rollback procedures (petition for a rollback election).

The FY 2020 budget includes a tax rate of \$0.63000, which includes the following components:

Maintenance & Operations (General Fund): \$0.46639
Interest & Sinking (Debt Service): \$0.16361

This rate is less than the rollback rate and generates an additional \$2.2 million more revenue in the general fund compared to FY2019 and \$261,000 more revenue in the debt service fund compared to FY2019. If the rollback rate is proposed, there will be an additional \$630,500 in revenue in the general fund.

SUPPORTING MATERIALS

1. 2019 Tax Rate Calculation Worksheet
2. 2019 Tax Year (FY20) Certified Roll Valuations
3. Letter of certified values from FBCAD Chief Appraiser
4. Letter of certified values from HCAD Chief Appraiser
5. FBCAD New Property Values
6. HCAD New Property Values
7. Letter from Tax Assessor-Collector regarding tax collections

STAFF'S RECOMMENDATION

Staff recommends Council receive the certified tax rolls and discuss the proposed tax rate for the 2019 tax year to be approved on the regular council agenda.

Director Approval: Allena Portis, Director of Financial Services

**Assistant City Manager/
City Manager Approval:** Anthony J. Snipes, City Manager

2019 Tax Rate Calculation Worksheet

Date: 08/14/2019 03:06 PM

Taxing Units Other Than School Districts or Water Districts

City of Missouri City

281-403-8500

Taxing Unit Name

Phone (area code and number)

1522 Texas Parkway, Missouri City, TX 77459-4444

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	\$6,628,874,697
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 unit 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.	\$6,628,874,697
4. 2018 total adopted tax rate.	\$0.630000/\$100
5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.	
A. Original 2018 ARB Values.	\$77,433,295
B. 2018 values resulting from final court decisions.	\$58,941,934
C. 2018 value loss. Subtract B from A. ³	\$18,491,361
6. 2018 taxable value, adjusted for court-ordered reductions. Add Line 3 and Line 5C.	\$6,647,366,058
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:	\$13,364
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$6,730,051
C. Value loss. Add A and B. ⁵	\$6,743,415
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.	\$6,743,415
11. 2018 adjusted taxable value. Subtract Line 10 from Line 6.	\$6,640,622,643
12. Adjusted 2018 taxes. Multiply Line 4 by Line 11 and divide by \$100.	\$41,835,922
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	\$166,630
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	\$3,520,533
15. Adjusted 2018 taxes with refunds and TIF adjustment. Add Lines 12 and 13, subtract Line 14. ⁹	\$38,482,019
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:	\$6,983,249,124
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	\$578,971,361

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	
E. Total 2019 value. Add A and B, then subtract C and D.	\$6,404,277,763
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	\$70,366,188
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	\$17,675,954
C. Total value under protest or not certified: Add A and B.	\$88,042,142
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	\$0
19. 2019 total taxable value. Add Lines 16E and 17C. Subtract Line 18.	\$6,492,319,905
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	\$196,537
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	\$120,045,366
22. Total adjustments to the 2019 taxable value. Add Lines 20 and 21.	\$120,241,903
23. 2019 adjusted taxable value. Subtract Line 22 from Line 19.	\$6,372,078,002
24. 2019 effective tax rate. Divide Line 15 by Line 23 and multiply by \$100. ¹⁸	\$0.603916/\$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	

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)

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)

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)

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.	\$0.460000/\$100
27. 2018 adjusted taxable value. Enter the amount from Line 11.	\$6,640,622,643
28. 2018 M&O taxes.	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$30,546,864
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.	\$123,411
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.	\$2,570,548
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.	\$28,099,727

29. 2019 adjusted taxable value. Enter Line 23 from the Effective Tax Rate Worksheet.	\$6,372,078,002
30. 2019 effective maintenance and operations rate. Divide Line 28H by Line 29 and multiply by \$100.	\$0.440982/\$100
31. 2019 rollback maintenance and operation rate. Multiply Line 30 by 1.08.	\$0.476260/\$100
<p>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:</p> <ul style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses. <p>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.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract amount paid from other resources.</p> <p>D. Adjusted debt. Subtract B and C from A.</p>	<p style="text-align: right;">\$10,622,310</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$0</p> <p style="text-align: right;">\$10,622,310</p>
33. Certified 2018 excess debt collections. Enter the amount certified by the collector.	\$0
34. Adjusted 2019 debt. Subtract Line 33 from Line 32D.	\$10,622,310
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	\$10,622,310
37. 2019 total taxable value. Enter the amount on Line 19.	\$6,492,319,905
38. 2019 debt tax rate. Divide Line 36 by Line 37 and multiply by \$100.	\$0.163613/\$100
39. 2019 rollback tax rate. Add Lines 31 and 38.	\$0.639873/\$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
<p>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.</p>	\$0
<p>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</p> <p>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</p> <p>- or -</p> <p>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.</p>	\$0
<p>43. 2019 total taxable value. Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.</p>	\$6,492,319,905
<p>44. Sales tax adjustment rate. Divide Line 42 by Line 43 and multiply by \$100.</p>	\$0/\$100
<p>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.</p>	\$0.603916/\$100
<p>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.</p>	\$0.603916/\$100
<p>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.</p>	\$0.639873/\$100
<p>48. 2019 rollback tax rate, adjusted for sales tax. Subtract Line 44 from Line 47.</p>	\$0.639873/\$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.	\$6,492,319,905
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).	\$0.639873/\$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)	\$0.603916
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.639873
Rollback tax rate adjusted for pollution control (Line 52)	\$0.639873

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 Carrie Surratt

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date

²⁵Tex. Tax Code Section 26.045(d)

²⁶Tex. Tax Code Section 26.045(i)

2019 Tax Year (FY2020) Certified Roll Valuations

	Harris County	Fort Bend County	Total
2019 Certified Assessed Value	\$ 334,895,563	\$ 7,118,925,062	\$ 7,453,820,625
2019 Certified Taxable Value	\$ 318,633,487	\$ 6,664,615,637	\$ 6,983,249,124
2019 Tax Value Under ARB Review	\$ 32,974,437	\$ 37,391,751	\$ 70,366,188
2018 Tax Value of Properties Not Under Protest and Not on Roll at Certification	\$ 17,675,954		\$ 17,675,954
2019 Total Taxable Value	\$ 369,283,878	\$ 6,702,007,388	\$ 7,071,291,266
2018 Total Taxable Value at Certification	\$ 298,333,778	\$ 6,314,710,167	\$ 6,613,043,945
2018 Total Taxable Value at Last Supplement	\$ 309,694,690	\$ 6,300,313,616	\$ 6,610,008,306
2019 New Property Taxable Value	\$ 2,826,346	\$ 117,219,020	\$ 120,045,366
2018 New Property Taxable Value	\$ 1,606,066	\$ 72,507,407	\$ 74,113,473



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600
Phone (281) 344-8623 www.fbcad.org

Appraisal Review Board Fort Bend County, Texas

Order Approving Appraisal Records

After review of the appraisal records of the Fort Bend Central Appraisal District and hearing and determining all taxpayer protests and taxing unit challenges which were properly brought after the Appraisal Review Board in accordance with the Texas Property Tax Code, the Board, with a quorum present, has determined that the appraisal records should be approved as changed by Board orders duly filed with the Chief Appraiser.

It is therefore ordered that the appraisal records as changed are approved and constitute the appraisal roll for the Fort Bend Central Appraisal District for the tax year 2019.

The approved appraisal records are attached to the Order and are incorporated herein by reference the same as if fully copied and set forth as length.

Total Value for C09 CITY OF MISSOURI CITY

Total Market Value	<u>\$7,666,213,235</u>
Total Assessed Value	<u>\$7,118,925,062</u>
Total Net Taxable Value	<u>\$6,664,615,637</u>

Signed this 19th day of July, 2019

A handwritten signature in cursive script that reads "Thomas DeMont".

Thomas DeMont
Appraisal Review Board Chairman
Fort Bend County, Texas

A handwritten signature in cursive script that reads "J. Edwards".

Appraisal Review Board Secretary
Fort Bend County, Texas



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600
Phone (281) 344-8623 www.fbcad.org

The State of Texas
County of Fort Bend

Certification Statement:

"I, Glen Whitehead, Chief Appraiser for the Fort Bend Central Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law." The value of all property in,

C09 CITY OF MISSOURI CITY as shown by the certified appraisal roll for 2019, after being submitted to and approved by the appraisal review board is:

Total Market Value	<u>\$7,666,213,235</u>
Total Assessed Value	<u>\$7,118,925,062</u>

Witness my hand, this 19th, day of July, 2019

A handwritten signature in black ink, appearing to read "Glen T. Whitehead", written over a horizontal line.

Glen T. Whitehead
Chief Appraiser



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623 www.fbcad.org

LIMITING CONDITIONS

The appraised value estimates provided by the district are subject to the following conditions:

1. The appraisals were prepared exclusively for ad valorem tax purposes.
2. The property characteristic data upon which the appraisals are based is assumed to be correct. Exterior inspections of the property appraised were performed as staff resources and time allowed.
3. Validation of sales transactions was attempted through questionnaires to buyer and seller, telephone survey and field review. In the absence of such confirmation, residential and commercial sales data obtained from vendors was considered reliable.
4. I have attached a list of staff providing significant mass appraisal assistance to the person signing this certification.
5. The district's latest ratio study results are available upon request.

List of staff providing significant mass appraisal assistance to the person signing this certification:

Licensed Appraiser	Licensed Appraiser	Licensed Appraiser	Licensed Appraiser
Adidi, Latisha	Garza, Christene	Lott, Joscelyne	Stark, Katie
Alvarado, Taylor	Guevara, Margaret	Luna, Cesar	Stavely, Taffanie
Applegate, Michael	Hall, Matthew	Manak, Kris	Strine, Tara
Benjebbour, Tiffany	Herrera, Jeanine	Masculine, Tiffany	Sury, Rodney
Boettcher, Jerrica	Herrera, Natasha	Moncrief, Georgia	Tejeda, Sara
Brown, Henry	Herrera, Raymond	Moreno, Gilbert	Templet, Marissa
Cariaga, Anna	Hester, Ashley	ODwyer, Barry	Thomas, Chance
Castillo, Joe	Jackson, Lori	Perkins, Clarence	Thompson, Brandon
Charles, Maria	Jamail, Helen	Okupa, Francis	Torres, Paul
Clark, Karen	Jeronimo, Bianca	Paule, Zurelle	Ustynik, Barry Scott
Cole, Christi	Ji, Vivian	Phillips, Wayne	Vasquez, Juan Carlos
Cryer, David	Johnson, Tracey	Powell, Brenda	Washington, LaTonja
Deleon, Karen	Kaiser, Brooke	Rangel, Cynthia	Wharton, Charles
DeLuna, Ryan	Klein, Irene	Reyes, Jacob	Whitehead, Glen
Duran, Yvonne	Konesheck Doug	Rodriguez, Kimberly	Wise, Jordan
Ellis, Michael	Koozad, Essie	Rubalcaba, Mandi	Wooten, Cliff
Flores, Daniel	Kruse, Ben	Schlepphorst, Gary	Yera, Juan
Fredrickson, Bo	Lee, Damian	Schweinler, Brandon	
Fuentes, Francisco	Lewis-Paris, Lajuan	Smith, Mark	
Garcia, Amanda	Llanes, Isabel	Soliz, Crystal	



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600
Phone (281) 344-8623 www.fbcad.org

CERTIFICATION OF 2019 APPRAISAL ROLL

FOR C09 CITY OF MISSOURI CITY I, Glen T. Whitehead, Chief Appraiser for Fort Bend Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Fort Bend Central Appraisal District which lists property taxable by and constitutes the appraisal roll.

2019 Appraisal Roll:

Total Market Value	<u>\$7,666,213,235</u>
Total Assessed Value	<u>\$7,118,925,062</u>
Total Taxable Value	<u>\$6,664,615,637</u>
Number of Accounts	<u>30,496</u>



Glen T. Whitehead
Chief Appraiser

July 19, 2019
Date

Received By

Date



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600
Phone (281) 344-8623 www.fbcad.org

Fort Bend County, Texas

Chief Appraisers Reasonable Estimate of Value for Property Under Review as of 2019 Appraisal Roll Certification

On July 19, 2019, the Appraisal Review Board of Fort Bend County, Texas, met to approve the appraisal records for tax year 2019. At the time of certification 99.22% of the roll value was approved leaving 0.78% of the value still under review. Under Section 29.01 of the Texas Property Tax Code the chief appraiser must give a reasonable estimate of value for the properties still under review.

For C09 the district's full certified appraised value is as follows:

Market Value \$7,666,213,235

Taxable Value \$6,664,615,637

A reasonable estimate of value for the properties is as follows:

Under Review		Estimated Value Adjusted For ARB Action	
Market Value is	<u>\$45,561,990</u>	Market Value is	<u>\$43,283,891</u>
Taxable Value is	<u>\$39,359,738</u>	Taxable Value is	<u>\$37,391,751</u>

I, the undersigned, the duly selected chief appraiser of Fort Bend Central Appraisal District, do hereby certify this to be a reasonable estimate of value of the property still under protest for 2019.

Witness my hand, this 19th day of July, 2019

Glen T. Whitehead
Chief Appraiser

HARRIS COUNTY APPRAISAL DISTRICT
HOUSTON, TEXAS

THE STATE OF TEXAS, }
COUNTY OF HARRIS. }

2019
CERTIFICATION OF APPRAISAL ROLL AND
LISTING OF PROPERTIES UNDER SECS. 26.01(c) AND (d)
FOR
City of Missouri City

Pursuant to Section 26.01(a), Texas Tax Code, I hereby certify the 2019 appraisal roll of properties taxable by City of Missouri City. The roll is delivered in electronic form.

The total appraised value now on the appraisal roll for this unit is: \$334,895,563

The taxable value now on the appraisal roll for this unit is: \$318,633,487

As required by Section 26.01(c), Texas Tax Code, I have included with your roll a listing of those properties which are taxable by the unit but which are under protest and are therefore not included in the appraisal roll values approved by the appraisal review board and certified above. My estimate of the total taxable value which will be assigned to such properties if the owners' claims are upheld by the appraisal review board is: \$32,974,437

Pursuant to Section 26.01(d), Texas Tax code, the estimated value of taxable property not under protest and not yet included on the certified appraisal roll, after hearing loss, is \$17,675,954

Signed this 16th day of August, 2019



Roland Altinger

Roland Altinger, CAE, RPA, CTA
Chief Appraiser

ASSESSOR'S ACKNOWLEDGEMENT

As tax assessor/collector of the above-named taxing unit, I hereby acknowledge receipt of the certified 2019 appraisal roll on this the _____ day of _____, 2019

Effective Tax Rate Report

Tax Year: 2019

Taxing Unit: C09 - City of Missouri City

NEW EXEMPTIONS:	COUNT	2018 ABSOLUTE EX VALUES	2019 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	32	\$13,364	
NEW HS EXEMPTIONS	593		\$0
NEW PRO EXEMPTIONS	5		\$20,000
NEW OA EXEMPTIONS	253		\$3,387,501
NEW DP EXEMPTIONS	12		\$100,000
NEW DV1 EXEMPTIONS	0		\$0
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	2		\$20,000
NEW DV4 EXEMPTIONS	2		\$24,000
NEW DVX EXEMPTIONS	1		\$191,900
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	2		\$2,431,150
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$13,364
PARTIAL EX TOTAL	(+)	\$6,174,551
2018 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2019	(=)	\$6,187,915

NEW ANNEXED PROPERTY:	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	0	\$0	\$0
IMPROVEMENT SEGMENTS	0	\$0	
LAND SEGMENTS	0	\$0	
MINERAL	0	\$0	
OTHER	0	\$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	\$0
--	-----

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	0
2018 MARKET	\$0
2019 USE	(-) \$0
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$0 (\$0 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	360	\$159,469,643	\$103,516,372
RESIDENTIAL	332	\$68,687,180	\$55,273,924
COMMERCIAL	26	\$90,782,463	\$48,242,448
OTHER	2	\$0	\$0

NEW ADDITIONS	255	\$68,274,350	\$1,946,971
RESIDENTIAL	255	\$68,274,350	\$1,946,971
COMMERCIAL	0	\$0	\$0
OTHER	0	\$0	\$0
PERCENT COMPLETION CHANGED	53	\$13,843,280	\$7,138,217
TOTAL NEW PERSONAL VALUE	37	\$0	\$4,617,460
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$241,587,273	\$117,219,020

2018 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$6,300,313,616
2018 OA DP FROZEN TAXABLE	\$0
2018 TAX RATE	0.6300
2018 OA DP TAX CEILING	\$0

2019 CERTIFIED TAXABLE	\$6,664,615,637
2019 TAXABLE UNDER PROTEST	\$39,359,738
2019 OA FROZEN TAXABLE	\$0
2019 DP FROZEN TAXABLE	\$0
2019 TRANSFERRED OA FROZEN TAXABLE	\$0
2019 TRANSFERRED DP FROZEN TAXABLE	\$0
2019 OA FROZEN TAXABLE UNDER PROTEST	\$0
2019 DP FROZEN TAXABLE UNDER PROTEST	\$0
2019 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2019 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2019 APPRAISED VALUE	\$7,163,751,802
2019 OA DP TAX CEILING	\$0

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

2018 total taxable value.	1. \$6,300,313,616
2018 tax ceilings.	2. \$0
2018 total adopted tax rate.	4. 0.630000
a. 2018 M&O tax rate.	a. 0.460000
b. 2018 I&S tax rate.	+b. 0.170000
2018 taxable value of property in territory deannexed after Jan. 1, 2018.	7. \$0
2018 taxable value lost because property first qualified for an exemption in 2019.	8. \$6,187,915
a. Absolute exemptions.	a. \$13,364
b. Partial exemptions.	+b. \$6,174,551
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.	9. \$0
a. 2018 market value.	a. \$0
b. 2019 productivity or special appraisal value.	-b. \$0
2019 certified taxable.	\$6,664,615,637
2019 tax ceilings.	18. \$0
Total 2019 taxable value of properties in territory annexed after Jan.1, 2018.	20. \$0
Total 2019 taxable value of new improvements and new personal property	21. \$117,219,020
* 2018 Values as of Supplement 12.	

Harris County Appraisal District

Certified Roll

LAST UPDATED: 08/02/2019

Tax Rate Worksheet

Data Summary For Jurisdiction 064 For Tax Year 2019

1.	Real Property New Improvements Value.....		\$2,826,346
2.	Personal Property New Improvements Value.....		\$0
3.	Last Year Taxable Value Becoming Exempt This Year.....		\$555,500
	A. Totally Exempt.....	\$0	
	B. Partially Exempt.....	\$555,500	
4.	Last Year Taxable Value Lost Due To New AG Use This Year.....		\$0
	A. Taxable Value.....	\$0	
	B. Productivity Value.....	\$0	
5.	Current Year Taxable Value of Over-65 Homesteads Transferred to Surviving Spouse.....		\$0
6.	Current Year Taxable Value Added by Annexations Last Year *		\$196,537
7.	Value Loss From Prior Year Lawsuits ****		\$10,229,387
	A. Initial Value.....	\$11,283,311	
	B. Final Value.....	\$1,053,924	
8.	TNRCC Pollution Control Exemption.....		\$0
9.	Last Year Losses Due To Substantial Error Corrections.....		\$0
10.	Current Year Appraised Value Loss Due to Capped Accounts.....		\$12,656,303
11.	New Improvements to the Land ***		\$0
12.	Market Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
	A. Preceding Year.....		\$8,396,450
	B. Current Year Estimated.....		\$18,817,440
13.	Appraised Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
	A. Preceding Year.....		\$8,370,532
	B. Current Year Estimated.....		\$18,764,466
14.	Exemption Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
	A. Preceding Year.....		\$117,554
	B. Current Year Estimated.....		\$239,356
15.	Taxable Value of Properties Not Under Protest and Not Included on the Appraisal Roll Certification **		
	A. Preceding Year.....		\$8,252,978
	B. Current Year Estimated.....		\$18,525,110

* Annexation value may include property added to your jurisdiction as the result of boundary adjustments in the GIS system and/or jurisdiction code corrections. Examples: 1. You may have gained a property that due to a previously unrecognized boundary error was not coded to you. 2. A business located in another district last year moved into your district this year.

** Does Not Include Hearing Loss

*** Applies to MUD Districts only

**** Multi location account values are the countywide values which are included in the total values and accounts with jur splits do not report jur specific value - Please see original roll for jurisdiction values



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Carrie Surratt, PCC, CTOP
County Tax Assessor/Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

CERTIFICATION OF 2019 TAX YEAR ANTICIPATED COLLECTION RATE

I, Carrie Surratt, Tax Assessor Collector for
City of Missouri City

Certify that the anticipated tax collection rate for 2019 tax year for
City of Missouri City is estimated at 100%.

Please record this certification into the minutes of your next governing body meeting.

Carrie Surratt, PCC, CTOP
Fort Bend County Tax Assessor/Collector

Date



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Carrie Surratt, PCC, CTOP
County Tax Assessor/Collector

(281) 341-3710
Fax (832) 471-1830
www.fortbendcountytexas.gov

SUBMISSION OF 2019 TAX YEAR APPRAISAL ROLL

AND NEW PROPERTY VALUE

I, Carrie Surratt, Tax Assessor Collector for **City of Missouri City** submit the following information from the 2019 Certified Appraisal Roll of Fort Bend County for your review:

- Taxable Value of New Property is \$ 117,219,020
- Appraised Value of All Properties is \$ 7,666,213,235
- Taxable Value of All Properties is \$ 6,664,615,637

Please record receipt of the above information into the minutes of your next meeting.

Carrie Surratt, PCC, CTOP
Fort Bend County Tax Assessor/Collector

Date



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600
Phone (281) 344-8623 www.fbcad.org

CERTIFICATION OF 2019 APPRAISAL ROLL

FOR C09 CITY OF MISSOURI CITY I, Glen T. Whitehead, Chief Appraiser for Fort Bend Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Fort Bend Central Appraisal District which lists property taxable by and constitutes the appraisal roll.

2019 Appraisal Roll:

Total Market Value	<u>\$7,666,213,235</u>
Total Assessed Value	<u>\$7,118,925,062</u>
Total Taxable Value	<u>\$6,664,615,637</u>
Number of Accounts	<u>30,496</u>



Glen T. Whitehead
Chief Appraiser

July 19, 2019
Date



Received By

July 31, 2019
Date

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2019 As of: Certification

C09 - City of Missouri City (ARB Approved Totals)

Number of Properties: 30496

Land Totals

Land - Homesite	(+)	\$881,435,836		
Land - Non Homesite	(+)	\$519,730,707		
Land - Ag Market	(+)	\$53,830,737		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$1,454,997,280	(+)	\$1,454,997,280

Improvement Totals

Improvements - Homesite	(+)	\$4,221,673,811		
Improvements - Non Homesite	(+)	\$1,343,426,591		
Total Improvements	(=)	\$5,565,100,402	(+)	\$5,565,100,402

Other Totals

Personal Property (1642)		\$568,755,578	(+)	\$568,755,578
Minerals (18)		\$1,263,370	(+)	\$1,263,370
Autos (23)		\$76,096,605	(+)	\$76,096,605
Total Market Value			(=)	\$7,666,213,235
Total Homestead Cap Adjustment (4357)				(-) \$70,069,234
Total Exempt Property (2784)				(-) \$424,284,215

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$53,830,737		
Ag Use (135)	(-)	\$896,013		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$52,934,724	(-)	\$52,934,724
Total Assessed			(=)	\$7,118,925,062

Exemptions

(HS Assd 3,826,686,668)

(HS) Homestead Local (16427)	(+)	\$0		
(HS) Homestead State (16427)	(+)	\$0		
(O65) Over 65 Local (5156)	(+)	\$74,580,979		
(O65) Over 65 State (5156)	(+)	\$0		
(DP) Disabled Persons Local (367)	(+)	\$3,435,482		
(DP) Disabled Persons State (367)	(+)	\$0		
(DV) Disabled Vet (339)	(+)	\$3,467,500		
(DVX/MAS) Disabled Vet 100% (219)	(+)	\$49,762,600		
(CDV) Charity Donated DV (1)	(+)	\$200,826		
(PRO) Prorated Exempt Property (3)	(+)	\$233,271		
(PC) Pollution Control (7)	(+)	\$8,486,800		
(SOL) Solar (2)	(+)	\$58,400		
(AUTO) Lease Vehicles Ex (32)	(+)	\$76,244,845		
(FP) Freeport (17)	(+)	\$77,041,870		
(HB366) House Bill 366 (25)	(+)	\$5,930		
(AB) Abatement (15)	(+)	\$160,790,922		
Total Exemptions	(=)	\$454,309,425	(-)	\$454,309,425
Net Taxable (Before Freeze)			(=)	\$6,664,615,637

Effective Tax Rate Report

Tax Year: 2019

Taxing Unit: C09 - City of Missouri City

NEW EXEMPTIONS:

	COUNT	2018 ABSOLUTE EX VALUES	2019 PARTIAL EX VALUES
NEW EXEMPT PROPERTY	32	\$13,364	
NEW HS EXEMPTIONS	593		\$0
NEW PRO EXEMPTIONS	5		\$20,000
NEW OA EXEMPTIONS	253		\$3,387,501
NEW DP EXEMPTIONS	12		\$100,000
NEW DV1 EXEMPTIONS	0		\$0
NEW DV2 EXEMPTIONS	0		\$0
NEW DV3 EXEMPTIONS	2		\$20,000
NEW DV4 EXEMPTIONS	2		\$24,000
NEW DVX EXEMPTIONS	1		\$191,900
NEW HB366 EXEMPTIONS	0		\$0
NEW PC EXEMPTIONS	2		\$2,431,150
NEW FRSS EXEMPTIONS	0		\$0

ABSOLUTE EX TOTAL		\$13,364
PARTIAL EX TOTAL	(+)	\$6,174,551
2018 TAXABLE VALUE LOST DUE TO PROPERTY BECOMING EXEMPT IN 2019	(=)	\$6,187,915

NEW ANNEXED PROPERTY:

	COUNT	APPRAISED VALUE	TAXABLE VALUE
NEWLY ANNEXED PROPERTY	0	\$0	\$0
IMPROVEMENT SEGMENTS	0	\$0	
LAND SEGMENTS	0	\$0	
MINERAL	0	\$0	
OTHER	0	\$0	

TAXABLE VALUE ON NEWLY ANNEXED PROPERTY:	\$0
--	-----

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT	0
2018 MARKET	\$0
2019 USE	(-) \$0
VALUE LOST DUE TO AG APPLICATIONS:	(=) \$0 (\$0 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	360	\$159,469,643	\$103,516,372
RESIDENTIAL	332	\$68,687,180	\$55,273,924
COMMERCIAL	26	\$90,782,463	\$48,242,448
OTHER	2	\$0	\$0

NEW ADDITIONS	255	\$68,274,350	\$1,946,971
RESIDENTIAL	255	\$68,274,350	\$1,946,971
COMMERCIAL	0	\$0	\$0
OTHER	0	\$0	\$0
PERCENT COMPLETION CHANGED	53	\$13,843,280	\$7,138,217
TOTAL NEW PERSONAL VALUE	37	\$0	\$4,617,460
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$241,587,273	\$117,219,020

2018 TOTAL TAXABLE (EXCLUDES UNDER PROTEST)	\$6,300,313,616
2018 OA DP FROZEN TAXABLE	\$0
2018 TAX RATE	0.6300
2018 OA DP TAX CEILING	\$0
2019 CERTIFIED TAXABLE	\$6,664,615,637
2019 TAXABLE UNDER PROTEST	\$39,359,738
2019 OA FROZEN TAXABLE	\$0
2019 DP FROZEN TAXABLE	\$0
2019 TRANSFERRED OA FROZEN TAXABLE	\$0
2019 TRANSFERRED DP FROZEN TAXABLE	\$0
2019 OA FROZEN TAXABLE UNDER PROTEST	\$0
2019 DP FROZEN TAXABLE UNDER PROTEST	\$0
2019 TRANSFER OA WITH FROZEN TAXABLE UNDER PROTEST	\$0
2019 TRANSFER DP WITH FROZEN TAXABLE UNDER PROTEST	\$0
2019 APPRAISED VALUE	\$7,163,751,802
2019 OA DP TAX CEILING	\$0

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

CERTIFIED ROLLS AND PROPOSED TAX RATE

September 3, 2019



Truth in Taxation Process

Once the City receives the certified values from the CAD, the effective tax rate and rollback rate must be calculated.

The **effective tax rate** is the tax rate that generates no additional revenue for the City and is sometimes referred to as the "no new taxes rate". The City is allowed to exclude new value to the tax roll from this calculation.

The **rollback rate** is the tax rate that generates the revenue needed to meet the City's debt service obligations, and a maximum 8% increase in revenue for operations and maintenance. If a tax rate is adopted that exceeds the rollback rate, voters may petition for an election to reduce the tax rate. If the election passes, then the rollback rate becomes the tax rate for that year. In future fiscal years, the maximum operations and maintenance increase is 3.5%.



CERTIFIED ROLL – FORT BEND COUNTY

Preliminary Assessed Value	\$7,331,394,895	
Preliminary Taxable Value	\$6,989,546,793	
Certified Assessed Value	\$7,118,925,062	
Certified Taxable Value	\$6,664,615,637	
Taxable Value Under ARB Review	<u>\$ 37,391,751</u>	
Total Taxable Value Including ARB Review	\$6,702,007,388	
2018 Total Taxable Value Including ARB review (at certification)		\$6,314,710,167
2018 Total Taxable Value at last Supplement		\$6,300,313,616



CERTIFIED ROLL – HARRIS COUNTY

Preliminary Assessed Value	\$375,455,806	
Preliminary Taxable Value	\$358,784,159	
Certified Assessed Value	\$334,895,563	
Certified Taxable Value	\$318,633,487	
Taxable Value Under ARB Review	\$ 32,974,437	
<u>Value of Properties not on roll</u>	<u>\$ 17,675,954</u>	
Total Taxable Value w/ ARB Review & not on roll	\$369,283,878	
2018 Total Taxable Value Including ARB review (at certification)		\$298,333,778
2018 Total Taxable Value at last Supplement		\$309,694,690



What We Are Proposing

The rate of **\$.63** is being proposed as the 2019 tax rate for the FY 2020 budget year. This rate is just below the rollback rate of \$.639873.

2019 Proposed Tax Rate is comprised of:

Maintenance & Operations (M&O)	\$.466387
Debt Service (I&S)	<u>\$.163613</u>
Total Rate	\$.630000

The proposed rate will result in a total estimated **\$44,076,188** in tax revenue for the year. Of this amount **\$29,783,986** will be allocated to revenue for the General Fund, **\$2,845,476** will be transferred to TIRZ Funds, and the remaining **\$10,448,506** will be allocated to the Debt Service Fund.

Certified Tax Roll

Based on Certified Rolls from Fort Bend and Harris Counties

Effective Tax Rate \$0.60391
Rollback Rate \$0.63987

- Staff's Proposed Rate is \$0.63000, which is less than the Rollback rate
- Staff's recommendations provides an estimated \$2,217,813 more revenue in the General Fund compared to FY2019
- Staff's Recommendation generates an estimated \$261,008 more revenue in the Debt Service Fund compared to FY2019
- The additional revenue from the effective tax rate of \$0.60391 to \$0.63000 is \$2,686,334
- If adopted the rollback rate of \$0.63987, the additional revenue would be \$630,500



Property Tax Cap Scenario

Proposed Rate vs. Rollback Rate Comparisons

With 8% Property Tax Cap

2019 Proposed Tax Rate is comprised of:

Maintenance & Operations (M&O)	\$.46639
Debt Service (I&S)	<u>\$.16361</u>
Total Rate	\$.63000

With 3.5% Property Tax Cap, Proposed Rate would require voter approval since it exceeds the Rollback Rate

With 3.5% Property Tax Cap

2019 Rollback Tax Rate would be comprised of:

Maintenance & Operations (M&O)	\$.45642
Debt Service (I&S)	<u>\$.16361</u>
Total Rate	\$.62003 (-\$.00997)

General Fund Revenue Increase FY2020	\$2,217,813
Decrease if Cap were effective FY2020	<u>(\$704,569)</u>
Addition to General Fund Revenue in FY2020 w/Cap	\$1,513,244

Property Tax Cap Scenario

Rollback Rate Comparisons

With 8% Property Tax Cap

2019 Rollback Tax Rate is comprised of:

Maintenance & Operations (M&O)	\$.47626
Debt Service (I&S)	<u>\$.16361</u>
Total Rate	\$.63987

With 3.5% Property Tax Cap

2019 Rollback Tax Rate would be comprised of:

Maintenance & Operations (M&O)	\$.45642
Debt Service (I&S)	<u>\$.16361</u>
Total Rate	\$.62003

Difference in M&O (General Fund) Tax Rate (\$0.01984)
Decrease in General Fund Revenue (\$1,388,050)

M&O PRESSURE ON THE HORIZON

Bi-Annual Market Study \$1.1 million
Fire Station #6 Staffing \$1.2 million

Other

- **IT Replacement**
- **Fleet Replacement**
- **Health Insurance**
- **Retirement Contributions**
- **Worker's Compensation**
- **Service & Repair Agreements**
- **Cost of Inflation**

Tax Rate History WITH Proposed Rate

Fiscal Year	Tax Year	Total Tax Rate	General Fund Rate (M&O)	Debt Service Rate (I&S)
FY 2011	2010	0.52840	0.34773	0.18067
FY 2012	2011	0.52840	0.34773	0.18067
FY 2013	2012	0.54480	0.35857	0.18623
FY 2014	2013	0.57375	0.38038	0.19337
FY 2015	2014	0.56500	0.38709	0.17791
FY 2016	2015	0.54468	0.37329	0.17139
FY 2017	2016	0.56010	0.42166	0.13844
FY 2018	2017	0.60000	0.44023	0.15977
FY 2019	2018	0.63000	0.46000	0.17000
FY 2020	2019	0.63000	0.46639	0.16361
10 year Average		0.57051	0.39831	0.17221



Home Values and the Proposed/Adopted Rates

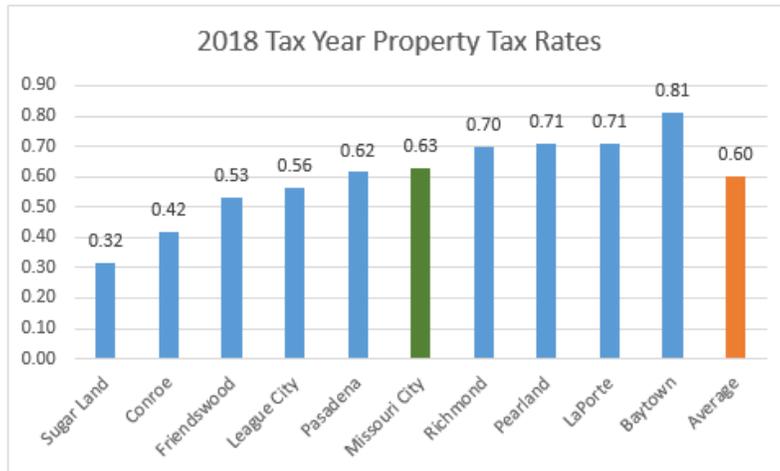
Estimated Home Value	FY2020 Proposed Tax Rate	2019 Tax Year City Tax Amount	FY 2019 Adopted Tax Rate	2018 Tax Year City Tax Amount	Annual Increase
\$ 50,000	\$ 0.63000	\$ 315	\$ 0.63000	\$ 315.00	\$ -
\$ 100,000	\$ 0.63000	\$ 630	\$ 0.63000	\$ 630.00	\$ -
\$ 200,000	\$ 0.63000	\$ 1,260	\$ 0.63000	\$ 1,260.00	\$ -
\$ 300,000	\$ 0.63000	\$ 1,890	\$ 0.63000	\$ 1,890.00	\$ -

Any increase to homeowners would be due to an increase in the taxable value.

VALUE OF INCREMENT (excluding TIRZ)				
Taxable Value	M&O Rate	I&S Rate	Total Rate	Increment Value of \$0.01
\$ 6,456,778,742	0.46639	0.16361	0.63000	\$ 645,678



Tax Rate Comparison



NEXT STEPS

- Proposed Property Tax Increase (1st of 2) September 16, 2019
- Proposed Property Tax Increase (2nd of 2) September 23, 2019
(Special Meeting)
- Property Tax Rate Adoption October 7, 2019

If the tax rate is not adopted on October 7th, the noticing requirements will need to take place again with the adoption being no later than the 60th day after the date the certified appraisal roll was received from Harris County, which is October 15th. If the property tax rate is not adopted by October 15th, the property tax rate will be limited to the effective tax rate (Tax Code 26.05), resulting in a need to reduce the FY 2020 budget by approximately \$2.7 million.



13

QUESTIONS



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**Tourism Marketing & Branding Plan
for
Missouri City
by**



BRANDERA

BRANDERA

Who is BrandEra?

- Branding experts for municipalities, tourist destinations, school districts, public and private entities and nonprofits
- Head & heart messengers
- Consensus builders among various stakeholders
- Strategic team member and highly responsive partner
- Certified HUB vendor and Women's Business Enterprise

BRANDERA

How Can BrandEra Benefit Missouri City's Tourism?

- Tactical strategists with big ideas
- Highly responsive problem solvers
- Bilingual approach
- Consensus builders to facilitate community collaborations
- Hear the voices of multiple target markets
- Stretch your budget (niche marketing & negotiations)
- Utilize feature/benefit language for optimum activation
- Engaging creative = top of mind awareness
- Multi-task on various projects and capable of running parallel paths to increase productivity

BRANDERA

What are BrandEra's Capabilities?

- Branding Campaigns
- Collateral Development
- Advertising
 - Digital/Online
 - ❖ Programmatic
 - ❖ Retargeting
 - ❖ Geo-fencing
 - ❖ Social Conquesting
 - ❖ Gravity Ads
 - Print
 - TV
 - OTT
 - Radio
 - Out-of-Home
- Strategic Planning
- Video/Jingle Production
- Social Media Management and Campaigns
- Email Marketing
- Public Relations
- Special Event Planning
- Activation Campaigns
- Integrated Marketing Promotions
- Website Development and Design

BRANDERA

BrandEra Creative and Campaign Samples

BRANDERA

Town of Westlake



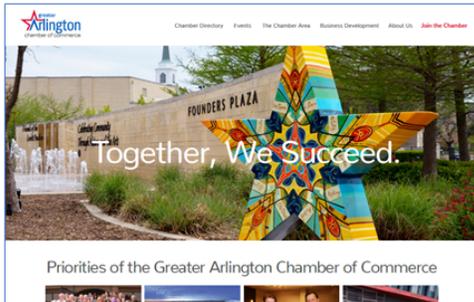
BRANDERA

Downtown Arlington



BRANDERA

Greater Arlington Chamber of Commerce



BRANDERA

Grand Prairie Tourism



BRANDERA

Mansfield Tourism



*Come for the location.
Stay for the fun.*



BRANDERA

The Live Outdoor Theater Downtown



BRANDERA

City of DeSoto Parks and Arts Commission



BRANDERA

Approach for Missouri City's Tourism

BRANDERA

The Process with Missouri City

- Reviewed city-provided research
- Conducted immersion day with key stakeholders
- Developed messaging brief
- Presented campaign concepts
- Reviewed city photography assets
- Developed shot list of key attractions

BRANDERA

The Process with Missouri City

- Planned and executed professional photo shoot
- Designed tourism ad
- Planned multi-pronged approach for tourism
 - Rack card (in production)
 - Tourism brochure (in production)
 - Tourism website (in production)



BRANDERA

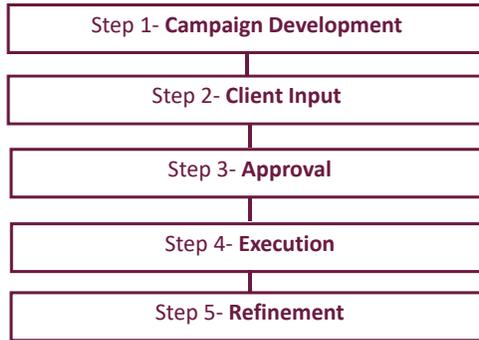
Next Steps

- Develop strategic marketing plan
 - Advertising
 - Strategic partnerships
 - Public relations
- Place ad buy
- Monitor campaign results with analytics

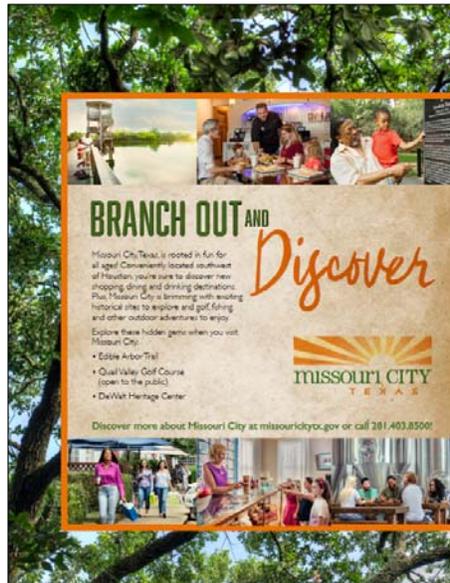


BRANDERA

The Creative Process



BRANDERA



BRANDERA

The BrandEra Difference

- BrandEra's mix of veteran marketers and strategists combined with young professionals gives you the best of both worlds for vision, messaging and execution
- BrandEra is prepared to develop campaign concepts and provide native files/associated templates to maximize placements
- BrandEra knows how to think big picture and repurpose assets across campaign platforms for a unified brand that can be used by the City's employers to retain and attract quality talent

BRANDERA

Key Takeaways

- Extensive experience
- Cost savings
- We hit the ground running
- We believe in the power of collaboration
- We know our stuff and work with only the best
- Drive & passion

BRANDERA



BRANDERA

Thank you for viewing our work!

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