

# **CITY OF LAREDO**

## **SPECIAL CITY COUNCIL MEETING**

**A-2019-SC-07**

**CITY COUNCIL CHAMBERS**

**1110 HOUSTON STREET**

**LAREDO, TEXAS 78040**

**August 26, 2019**

**5:30 P.M.**



### **DISABILITY ACCESS STATEMENT**



Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact Jose A. Valdez Jr., City Secretary, at (956) 791-7308 at least two working days prior to the meeting so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at City Hall, 1100 Victoria Ave.

Out of consideration for all attendees of the City Council meetings, please turn off all cellular phones and pagers, or place on inaudible signal. Thank you for your consideration.

Pursuant to the Texas Penal Code (trespass by holder of license to carry a handgun), a person licensed under Subchapter H, Chapter 411, Government Code (Concealed Handgun Law or Handgun Licensing Law), may not enter into the City Council Chamber while City Council is in session with a concealed or openly-carried handgun.

#### **I. CALL TO ORDER**

#### **II. PLEDGE OF ALLEGIANCE**

#### **III. MOMENT OF SILENCE**

#### **IV. ROLL CALL**

#### **Citizen comments**

Citizens are required to fill out a witness card and submit it to the City Secretary no later than 5:45 p.m. and identify themselves at the microphone. Comments are limited to three (3) minutes per speaker. No more than three (3) persons will be allowed to speak on any side of an issue. Should there be more than three (3) people who wish to speak on a particular issue, they need to select not more than three (3) representatives to speak for them and the presiding officer may limit the public comments further in the interest of an orderly meeting. Speakers may not pass their minutes to any other speaker. Comments should be relevant to City business and delivered in a professional manner. No derogatory remarks will be permitted.

**TAX: STAFF SOURCE DORA MALDONADO, TAX ASSESSOR COLLECTOR**

1. Approval of the 2019 Certified Appraisal Roll from the Webb County Appraisal District for the development of the City's tax roll and acceptance of the Effective and Rollback Tax Rate Calculations for Tax Year 2019; setting of the Public Hearing dates of September 6 and September 16 of 2019 for the proposed tax rate; and setting the date of September 23, 2019 to vote on the the proposed rate.

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**CITY OF LAREDO**  
**WORKSHOP**  
**A-2019-W-02**  
**CITY COUNCIL CHAMBERS**  
**1110 HOUSTON STREET**  
**LAREDO, TEXAS 78040**  
**August 26, 2019 @ 5:50 P.M.**  
**August 27, 28, 29, 2019 @ 5:30 P.M.**

**SPECIAL NOTICE TO THE PUBLIC**

During this budget workshop, the budgets of each of the departments of the City of Laredo, as hereinafter listed, will be discussed; however, there may be an occasion when the order of discussion may be changed by the City Council. Under review will be the number of employees in each department, their classifications, positions, salaries and benefits of employment; such as: health and life insurance, retirement benefits, licensing and continuing education. Also to be discussed, will be the matter of supplies and materials, land acquisitions, contracted services, equipment, capital improvements, and other charges and matters necessary to the functioning of each department in the accomplishment of its goals and objectives.

**I. STAFF REPORTS**

1. Discussion with possible action regarding the proposed fiscal year 2019-2020 annual budget, to include proposing the 2019 Tax Rate.

**1. INTRODUCTION**

Rosario C. Cabello, Co-Interim City Manager  
Robert A. Eads, ICMA-CM, Co-Interim City Manager

**2. PRESENTATION OF CITY DEBT**

Noe Hinojosa, Estrada Hinojosa Investment Bankers

**3. PRESENTATION OF CAPITAL IMPROVEMENT PROGRAM (CIP)**

Rosario C. Cabello, Co-Interim City Manager  
Robert A. Eads, ICMA-CM, Co-Interim City Manager

**4. PROPOSED BUDGET & GENERAL FUND HIGHLIGHTS**

Gilberto Sanchez, Budget Director

**5. FIRE**

Steve Landin, Fire Chief

**6. POLICE**

Claudio Trevino, Jr., Police Chief

**7. PUBLIC WORKS**

John Orfila, Public Works Director

**8. PARKS & RECREATION**

Juan J. Gomez, Acting Parks & Recreation Director

**9. ANIMAL CARE SERVICES**

Heberto L. Ramirez, Acting Animal Care Services Director

**10. PLANNING & ZONING**

James Kirby Snideman, Planning & Zoning Director

**11. BUILDING DEVELOPMENT**

Victor Linares, Acting Building Services Director

**12. MUNICIPAL COURT**

Jesus M. Dominguez, Municipal Court Judge

Ana L. Rodriguez, Municipal Court Clerk

**13. TRAFFIC**

Danny Magee, Traffic Director

**14. HEALTH**

Dr. Hector F. Gonzalez, Health Director

**15. THIRD PARTY FUNDING**

Arturo Garcia, Community Development Director

**16. TRANSIT**

Claudia San Miguel, Transit General Manager

**17. UTILITIES**

Riazul Mia, Utilities Director

**18. INFORMATION SERVICES TECHNOLOGY**

Homero Vasquez-Garcia, Information Services & Telecommunications Director

**19. BRIDGE**

Yvette Limon, Bridge Director

**20. AIRPORT**

Jeffrey Miller, Airport Director

**21. LAREDO ECONOMIC DEVELOPMENT CORPORATION**

Olivia Varela, Executive Director

**22. FUNDING AND OPERATIONS OF THE DEPARTMENTS (INCLUDING DIVISIONS)**

of the Mayor and Council, City Manager, Budget, City Attorney, City Secretary, Community Development, Convention & Visitor's Bureau, Economic Development, Engineering, Environmental Services, Financial Services, Fleet, Library, Sames Auto Arena, Solid Waste, and Tax; and any matters related thereto.

**II. EXECUTIVE SESSION**

The Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.086 (Economic Development).

**III. ADJOURNMENT**

This notice was posted at the Municipal Government Offices, 1110 Houston Street, Laredo, Texas, at a place convenient and readily accessible to the public at all times. Said notice was posted on Thursday, August 22, 2019 at 6:30 p.m.

  
\_\_\_\_\_  
Jose A. Valdez, Jr.  
City Secretary

AUG 22 '19 PM6:11  
REC'D CITY SEC OFF

**City Council-Workshop**

**Meeting Date:** 08/26/2019

**Initiated By:** Rosario Cabello, Co-Interim City Manager

**Initiated By:** Rosario Cabello, Co-Interim City Manager

**Staff Source:** Dora A. Maldonado, RTA, CPM, Tax Assessor-Collector

**SUBJECT**

Approval of the 2019 Certified Appraisal Roll from the Webb County Appraisal District for the development of the City's tax roll and acceptance of the Effective and Rollback Tax Rate Calculations for Tax Year 2019; setting of the Public Hearing dates of September 6 and September 16 of 2019 for the proposed tax rate; and setting the date of September 23, 2019 to vote on the the proposed rate.

**VENDOR INFORMATION FOR COMMITTEE AGENDA**

Not Applicable.

**PREVIOUS COUNCIL ACTION**

Every year, City Council approves the appraisal roll from the Webb County Appraisal District for the development of the City's tax roll, accepts Effective and Rollback Tax Rate Calculations, proposes the tax rate, and sets the public hearing dates as required by the Texas Property Tax Code.

**BACKGROUND**

Each year, the Webb County Appraisal District certifies the appraisal roll to be used as a base for our tax levy. Based on the Certified 2019 Appraisal Roll, as provided by the Webb County Appraisal District on July 25, 2019,

	Certified Approved Appraisal Roll	Under ARB Review	Certified Appraisal Roll Grand Total
Total Appraised Value	\$18,002,422,651	\$249,035,956	\$18,251,458,607
Total Assessed Value	\$17,958,853,503	\$248,372,194	\$18,207,225,697
Total Taxable Value	\$14,754,937,910	\$246,358,464	\$15,001,296,374
Number of Accounts	90,858		

we reflect the following:

	Market Value	Taxable Value
Properties Annexed After January 1, 2018	\$10,652,330	\$5,098,710
New Improvements and New Personal Property	\$306,750,921	\$283,660,880

Of the above totals, annexed property and new improvements are as follows:

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2019 Effective Tax Rate	\$0.604531/\$100
2019 Rollback Tax Rate	\$0.646492/\$100

Rates in accordance with Truth-in-Taxation guidelines are noted below:

Copies of the 2019 Certified Appraisal Roll and Effective and Rollback Tax Rate Calculations are attached.

**COMMITTEE RECOMMENDATION**

Not Applicable.

**STAFF RECOMMENDATION**

Approval of the 2019 Certified Appraisal Roll from the Webb County Appraisal District for the development of the City's tax roll and acceptance of the Effective and Rollback Tax Rate Calculations for Tax Year 2019. Propose the 2019 Tax Rate; set Public Hearing dates of September 6 and September 16 of 2019 for the proposed tax rate; and set the date of September 23, 2019 to vote on the proposed tax rate.

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**Fiscal Impact**

**Fiscal Year:**

**Budgeted Y/N?:**

**Source of Funds:**

**Account #:**

**Change Order: Exceeds 25% Y/N:**

**FINANCIAL IMPACT:**

Tax Levy will generate revenue for General Fund Maintenance and Operations and Tax Supported Debt for Fiscal Year 2019-2020.

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**Attachments**

- 2019 Certified Appraisal Roll
  - 2019 Tax Calculation Worksheet
-



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

**CERTIFICATION OF YEAR 2019  
APPRAISAL ROLL  
FOR  
CITY OF LAREDO**

"I, MARTIN VILLARREAL, CHIEF APPRAISER FOR WEBB COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WEBB COUNTY APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY

**CITY OF LAREDO**

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

**YEAR 2019 APPRAISAL ROLL INFORMATION:**

<b>TOTAL APPRAISED VALUE</b>	<b>\$ 18,002,422,651</b>
<b>TOTAL ASSESSED VALUE</b>	<b>\$ 17,958,853,503</b>
<b>TOTAL NET TAXABLE VALUE</b>	<b>\$ 14,754,937,910</b>
<b>NUMBER OF ACCOUNTS</b>	<b>90,858</b>

**MARTIN VILLARREAL  
CHIEF APPRAISER**

**JULY 25, 2019**  
**DATE**



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

**CERTIFICATE  
OF  
VALUATIONS UNDER PROTEST**

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT OF THE VALUATION FOR TAXABLE PROPERTY UNDER PROTEST, PENDING BEFORE THE APPRAISAL REVIEW BOARD AND NOT INCLUDED ON THE FINAL CERTIFIED APPRAISAL ROLL WITHIN FOR:

**CITY OF LAREDO**

FOR THE YEAR **2019**, AFTER BEING SUBMITTED TO AND APPROVED BY THE APPRAISAL REVIEW BOARD FOR THE FINAL TIME.

**TOTAL NET TAXABLE VALUE UNDER PROTEST AND NOT INCLUDED ON THE CERTIFIED APPRAISAL ROLL \$ 246,358,464**

SIGNED THIS 25TH DAY OF JULY, 2019.

**MARTIN VILLARREAL  
CHIEF APPRAISER**





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

**CERTIFICATE  
OF  
CERTAIN TAXABLE PROPERTIES NOT INCLUDED ON  
THE APPRAISAL ROLL**

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT OF THE VALUATION FOR TAXABLE PROPERTY, PURSUANT TO SECTION 26.01 (D) OF THE TEXAS PROPERTY TAX CODE, REASONABLY LIKELY TO BE ADDED TO THE APPRAISAL ROLL AND TAXABLE BY THE TAXING UNIT BUT THAT WAS NOT INCLUDED ON THE FINAL CERTIFIED APPRAISAL ROLL WITHIN:

**CITY OF LAREDO**

FOR THE YEAR **2019**, BEFORE BEING SUBMITTED TO AND APPROVED BY THE APPRAISAL REVIEW BOARD FOR THE FINAL TIME.

**TOTAL NET TAXABLE VALUE OF CERTAIN  
TAXABLE PROPERTIES NOT INCLUDED  
ON THE CERTIFIED APPRAISAL ROLL**

**\$ 0**

SIGNED THIS 25TH DAY OF JULY, 2019,

MARTIN VILLARREAL  
CHIEF APPRAISER



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

**CERTIFICATE  
OF  
CERTAIN RENDITION RELATED PENALTIES**

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT FOR THE IMPOSITION OF A RENDITION RELATED PENALTY, PURSUANT TO H. B. 2491 AMENDING SEC. 22.28 OF THE TEXAS PROPERTY TAX CODE, WHICH ESTABLISHES THAT THE ASSESSOR SHALL ADD A 10% PENALTY OF THE TOTAL AMOUNT OF TAXES IMPOSED ON THE PROPERTY FOR THAT YEAR AND INCLUDE THE PENALTY IN THE TAX BILL (S) FOR:

**CITY OF LAREDO**

FOR THE YEAR **2019**, THE PENALTY IMPOSED AND APPROVED BY THE CHIEF APPRAISER FOR PROPERTY OWNERS WHO FAILED TO TIMELY FILE A RENDITION STATEMENT OR PROPERTY REPORT REQUIRED BY CHAPTER 22, TEXAS PROPERTY TAX CODE ARE ESTABLISHED ON THE LISTING INCLUDED ON THE DIGITAL MEDIA (CD).

SIGNED THIS 25TH DAY OF JULY, 2019.

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

**MARTIN VILLARREAL  
CHIEF APPRAISER**

**2019 CERTIFIED TOTALS**

Property Count: 90,858

C1 - CITY OF LAREDO  
ARB Approved Totals

7/23/2019 6:00:38PM

Land		Value			
Homesite:		1,708,655,847			
Non Homesite:		3,584,443,716			
Ag Market:		225,871,222			
Timber Market:		0	<b>Total Land</b>	(+)	5,518,970,785
Improvement		Value			
Homesite:		3,906,151,995			
Non Homesite:		6,877,223,726	<b>Total Improvements</b>	(+)	10,783,375,721
Non Real		Count	Value		
Personal Property:	9,550		1,923,291,549		
Mineral Property:	248		1,538,990		
Autos:	0		0		
			<b>Total Non Real</b>	(+)	1,924,830,539
			<b>Market Value</b>	=	18,227,177,045
Ag		Non Exempt	Exempt		
Total Productivity Market:	225,871,222		0		
Ag Use:	1,116,828		0	<b>Productivity Loss</b>	(-) 224,754,394
Timber Use:	0		0	<b>Appraised Value</b>	= 18,002,422,651
Productivity Loss:	224,754,394		0	<b>Homestead Cap</b>	(-) 43,569,148
				<b>Assessed Value</b>	= 17,958,853,503
				<b>Total Exemptions Amount</b>	(-) 3,203,915,593
				<b>(Breakdown on Next Page)</b>	
				<b>Net Taxable</b>	= 14,754,937,910

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	93,310,230	91,652,579	471,584.00	485,080.62	990		
DPS	3,253,012	3,248,012	15,463.62	15,768.94	30		
OV65	1,240,346,399	926,720,070	4,624,367.59	4,787,271.57	10,082		
<b>Total</b>	<b>1,336,909,641</b>	<b>1,021,620,661</b>	<b>5,111,415.21</b>	<b>5,288,121.13</b>	<b>11,102</b>	<b>Freeze Taxable</b>	(-) 1,021,620,661
<b>Tax Rate</b>	<b>0.634000</b>						
						<b>Freeze Adjusted Taxable</b>	= 13,733,317,249

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 92,180,646.57 = 13,733,317,249 \* (0.634000 / 100) + 5,111,415.21

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

**2019 CERTIFIED TOTALS**

Property Count: 90,858

C1 - CITY OF LAREDO  
ARB Approved Totals

7/23/2019

6:00:54PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	23	7,512,679	0	7,512,679
DP	1,083	0	0	0
DPS	31	0	0	0
DV1	236	0	1,924,000	1,924,000
DV1S	21	0	93,410	93,410
DV2	195	0	1,770,140	1,770,140
DV2S	16	0	112,500	112,500
DV3	225	0	2,337,629	2,337,629
DV3S	13	0	130,000	130,000
DV4	607	0	4,324,960	4,324,960
DV4S	100	0	542,370	542,370
DVHS	375	0	63,029,214	63,029,214
DVHSS	73	0	9,867,854	9,867,854
EX	4	0	7,650	7,650
EX-XA	66	0	80,001,370	80,001,370
EX-XD	8	0	981,630	981,630
EX-XG	6	0	1,439,680	1,439,680
EX-XI	3	0	2,389,850	2,389,850
EX-XJ	11	0	30,291,370	30,291,370
EX-XL	3	0	111,820	111,820
EX-XO	3	0	83,240	83,240
EX-XU	3	0	574,420	574,420
EX-XV	2,714	0	2,387,225,038	2,387,225,038
EX-XV (Prorated)	6	0	291,074	291,074
EX366	177	0	51,130	51,130
FR	135	300,365,310	0	300,365,310
FRSS	1	0	201,760	201,760
GIT	3	5,549,780	0	5,549,780
LIH	31	0	5,081,375	5,081,375
MASSS	1	0	273,670	273,670
OV65	9,612	261,253,534	0	261,253,534
OV65S	1,112	30,794,206	0	30,794,206
PC	6	4,938,960	0	4,938,960
SO	1	363,970	0	363,970
<b>Totals</b>		<b>610,778,439</b>	<b>2,593,137,154</b>	<b>3,203,915,593</b>

## 2019 CERTIFIED TOTALS

Property Count: 594

C1 - CITY OF LAREDO  
Under ARB Review Totals

7/23/2019

6:00:38PM

Land		Value			
Homesite:		8,965,660			
Non Homesite:		72,324,806			
Ag Market:		1,634,260			
Timber Market:		0	<b>Total Land</b>	(+) 82,924,726	
Improvement		Value			
Homesite:		19,443,120			
Non Homesite:		105,486,730	<b>Total Improvements</b>	(+) 124,929,850	
Non Real		Count	Value		
Personal Property:	101		42,797,400		
Mineral Property:	6		7,100		
Autos:	0		0	<b>Total Non Real</b>	(+) 42,804,500
				<b>Market Value</b>	= 250,659,076
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,634,260	0			
Ag Use:	11,140	0	<b>Productivity Loss</b>	(-) 1,623,120	
Timber Use:	0	0	<b>Appraised Value</b>	= 249,035,956	
Productivity Loss:	1,623,120	0	<b>Homestead Cap</b>	(-) 663,762	
				<b>Assessed Value</b>	= 248,372,194
				<b>Total Exemptions Amount</b>	(-) 2,013,730
				<i>(Breakdown on Next Page)</i>	
				<b>Net Taxable</b>	= 246,358,464

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	169,986	169,986	929.26	929.26	2		
OV65	5,109,678	4,719,678	26,159.42	26,174.44	13		
<b>Total</b>	<b>5,279,664</b>	<b>4,889,664</b>	<b>27,088.68</b>	<b>27,103.70</b>	<b>15</b>	<b>Freeze Taxable</b>	(-) 4,889,664
<b>Tax Rate</b>	0.634000						
						<b>Freeze Adjusted Taxable</b>	= 241,468,800

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

1,558,000.87 = 241,468,800 \* (0.634000 / 100) + 27,088.68

Tax Increment Finance Value: 0

Tax Increment Finance Levy: 0.00

**2019 CERTIFIED TOTALS**

Property Count: 594

C1 - CITY OF LAREDO  
Under ARB Review Totals

7/23/2019

6:00:54PM

**Exemption Breakdown**

<b>Exemption</b>	<b>Count</b>	<b>Local</b>	<b>State</b>	<b>Total</b>
AB	4	1,608,730	0	1,608,730
DP	2	0	0	0
DV1	1	0	5,000	5,000
DV3	1	0	10,000	10,000
OV65	13	390,000	0	390,000
<b>Totals</b>		<b>1,998,730</b>	<b>15,000</b>	<b>2,013,730</b>

**2019 CERTIFIED TOTALS**

Property Count: 91,452

CI - CITY OF LAREDO  
Grand Totals

7/23/2019 6:00:38PM

Land		Value			
Homesite:		1,717,621,507			
Non Homesite:		3,656,768,522			
Ag Market:		227,505,482			
Timber Market:		0		<b>Total Land</b>	(+) 5,601,895,511
Improvement		Value			
Homesite:		3,925,595,115			
Non Homesite:		6,982,710,456		<b>Total Improvements</b>	(+) 10,908,305,571
Non Real		Count	Value		
Personal Property:	9,651	1,966,088,949			
Mineral Property:	254	1,546,090			
Autos:	0	0		<b>Total Non Real</b>	(+) 1,967,635,039
				<b>Market Value</b>	= 18,477,836,121
Ag	Non Exempt	Exempt			
Total Productivity Market:	227,505,482	0			
Ag Use:	1,127,968	0	<b>Productivity Loss</b>	(-) 226,377,514	
Timber Use:	0	0	<b>Appraised Value</b>	= 18,251,458,607	
Productivity Loss:	226,377,514	0			
			<b>Homestead Cap</b>	(-) 44,232,910	
			<b>Assessed Value</b>	= 18,207,225,697	
			<b>Total Exemptions Amount</b>	(-) 3,205,929,323	
			<b>(Breakdown on Next Page)</b>		
			<b>Net Taxable</b>	= 15,001,296,374	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	93,480,216	91,822,565	472,513.26	486,009.88	992		
DPS	3,253,012	3,248,012	15,463.62	15,768.94	30		
OV65	1,245,456,077	931,439,748	4,650,527.01	4,813,446.01	10,095		
<b>Total</b>	<b>1,342,189,305</b>	<b>1,026,510,325</b>	<b>5,138,503.89</b>	<b>5,315,224.83</b>	<b>11,117</b>	<b>Freeze Taxable</b>	(-) 1,026,510,325
<b>Tax Rate</b>	<b>0.634000</b>						
						<b>Freeze Adjusted Taxable</b>	= 13,974,786,049

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 93,738,647.44 = 13,974,786,049 \* (0.634000 / 100) + 5,138,503.89

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

**2019 CERTIFIED TOTALS**

Property Count: 91,452

C1 - CITY OF LAREDO  
Grand Totals

7/23/2019

6:00:54PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
AB	27	9,121,409	0	9,121,409
DP	1,085	0	0	0
DPS	31	0	0	0
DV1	237	0	1,929,000	1,929,000
DV1S	21	0	93,410	93,410
DV2	195	0	1,770,140	1,770,140
DV2S	16	0	112,500	112,500
DV3	226	0	2,347,629	2,347,629
DV3S	13	0	130,000	130,000
DV4	607	0	4,324,960	4,324,960
DV4S	100	0	542,370	542,370
DVHS	375	0	63,029,214	63,029,214
DVHSS	73	0	9,867,854	9,867,854
EX	4	0	7,650	7,650
EX-XA	66	0	80,001,370	80,001,370
EX-XD	8	0	981,630	981,630
EX-XG	6	0	1,439,680	1,439,680
EX-XI	3	0	2,389,850	2,389,850
EX-XJ	11	0	30,291,370	30,291,370
EX-XL	3	0	111,820	111,820
EX-XO	3	0	83,240	83,240
EX-XU	3	0	574,420	574,420
EX-XV	2,714	0	2,387,225,038	2,387,225,038
EX-XV (Prorated)	6	0	291,074	291,074
EX366	177	0	51,130	51,130
FR	135	300,365,310	0	300,365,310
FRSS	1	0	201,760	201,760
GIT	3	5,549,780	0	5,549,780
LIH	31	0	5,081,375	5,081,375
MASSS	1	0	273,670	273,670
OV65	9,625	261,643,534	0	261,643,534
OV65S	1,112	30,794,206	0	30,794,206
PC	6	4,938,960	0	4,938,960
SO	1	363,970	0	363,970
<b>Totals</b>		<b>612,777,169</b>	<b>2,593,152,154</b>	<b>3,205,929,323</b>



**2019 CERTIFIED TOTALS**

Property Count: 90,858

C1 - CITY OF LAREDO  
ARB Approved Totals

7/23/2019 6:00:54PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	61,728		\$144,594,981	\$8,201,776,588	\$7,782,456,610
B	MULTIFAMILY RESIDENCE	1,195		\$9,984,110	\$592,194,176	\$591,010,122
C1	VACANT LOTS AND LAND TRACTS	4,520		\$0	\$420,956,293	\$420,915,293
D1	QUALIFIED OPEN-SPACE LAND	333	20,193.8929	\$0	\$225,871,222	\$1,116,264
D2	IMPROVEMENTS ON QUALIFIED OP	35		\$2,750	\$272,180	\$272,582
E	RURAL LAND, NON QUALIFIED OPE	384	5,539.9054	\$50,940	\$129,555,803	\$129,406,952
F1	COMMERCIAL REAL PROPERTY	5,919		\$69,392,540	\$4,098,195,119	\$4,091,445,948
F2	INDUSTRIAL AND MANUFACTURIN	16		\$104,960	\$17,152,350	\$17,152,350
G1	OIL AND GAS	244		\$0	\$1,524,630	\$1,524,630
H2	GOODS IN TRANSIT	3		\$0	\$5,609,920	\$60,140
J2	GAS DISTRIBUTION SYSTEM	9		\$0	\$14,798,040	\$14,798,040
J3	ELECTRIC COMPANY (INCLUDING C	22		\$7,240	\$217,750,880	\$213,295,880
J4	TELEPHONE COMPANY (INCLUDI	52		\$0	\$30,956,780	\$30,956,780
J5	RAILROAD	210		\$2,900	\$45,231,690	\$45,231,690
J6	PIPELAND COMPANY	6		\$0	\$1,299,700	\$1,299,700
J7	CABLE TELEVISION COMPANY	28		\$0	\$27,705,010	\$27,705,010
J8	OTHER TYPE OF UTILITY	9		\$0	\$3,499,100	\$3,499,100
L1	COMMERCIAL PERSONAL PROPE	8,828		\$14,732,460	\$1,453,520,519	\$1,152,375,029
L2	INDUSTRIAL AND MANUFACTURIN	77		\$0	\$94,185,880	\$94,185,880
M1	TANGIBLE OTHER PERSONAL, MOB	3,768		\$2,059,850	\$36,330,660	\$35,969,052
O	RESIDENTIAL INVENTORY	1,147		\$20,846,480	\$57,304,518	\$57,304,518
S	SPECIAL INVENTORY TAX	293		\$0	\$42,956,340	\$42,956,340
X	TOTALLY EXEMPT PROPERTY	3,035		\$18,629,660	\$2,508,529,647	\$0
	<b>Totals</b>		<b>25,733.7983</b>	<b>\$280,408,871</b>	<b>\$18,227,177,045</b>	<b>\$14,754,937,910</b>

**2019 CERTIFIED TOTALS**

Property Count: 594

C1 - CITY OF LAREDO  
Under ARB Review Totals

7/23/2019 6:00:54PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	212		\$557,740	\$42,003,850	\$40,935,088
B	MULTIFAMILY RESIDENCE	13		\$129,040	\$5,272,460	\$5,128,810
C1	VACANT LOTS AND LAND TRACTS	55		\$0	\$10,858,500	\$10,858,500
D1	QUALIFIED OPEN-SPACE LAND	3	227.5482	\$0	\$1,634,260	\$11,140
E	RURAL LAND, NON QUALIFIED OPE	9	124.5147	\$0	\$6,094,620	\$6,094,620
F1	COMMERCIAL REAL PROPERTY	173		\$25,655,270	\$141,181,816	\$139,716,736
G1	OIL AND GAS	6		\$0	\$7,100	\$7,100
L1	COMMERCIAL PERSONAL PROPE	100		\$0	\$42,796,570	\$42,796,570
M1	TANGIBLE OTHER PERSONAL, MOB	14		\$0	\$92,620	\$92,620
O	RESIDENTIAL INVENTORY	16		\$0	\$716,450	\$716,450
S	SPECIAL INVENTORY TAX	1		\$0	\$830	\$830
	<b>Totals</b>		352.0629	\$26,342,050	\$250,659,076	\$246,358,464

**2019 CERTIFIED TOTALS**

Property Count: 91,452

C1 - CITY OF LAREDO  
Grand Totals

7/23/2019 6:00:54PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	61,940		\$145,152,721	\$8,243,780,438	\$7,823,391,698
B	MULTIFAMILY RESIDENCE	1,208		\$10,113,150	\$597,466,636	\$596,138,932
C1	VACANT LOTS AND LAND TRACTS	4,575		\$0	\$431,814,793	\$431,773,793
D1	QUALIFIED OPEN-SPACE LAND	336	20,421.4411	\$0	\$227,505,482	\$1,127,404
D2	IMPROVEMENTS ON QUALIFIED OP	35		\$2,750	\$272,180	\$272,582
E	RURAL LAND, NON QUALIFIED OPE	393	5,664.4201	\$50,940	\$135,650,423	\$135,501,572
F1	COMMERCIAL REAL PROPERTY	6,092		\$95,047,810	\$4,239,376,935	\$4,231,162,684
F2	INDUSTRIAL AND MANUFACTURIN	16		\$104,960	\$17,152,350	\$17,152,350
G1	OIL AND GAS	250		\$0	\$1,531,730	\$1,531,730
H2	GOODS IN TRANSIT	3		\$0	\$5,609,920	\$60,140
J2	GAS DISTRIBUTION SYSTEM	9		\$0	\$14,798,040	\$14,798,040
J3	ELECTRIC COMPANY (INCLUDING C	22		\$7,240	\$217,750,880	\$213,295,880
J4	TELEPHONE COMPANY (INCLUDI	52		\$0	\$30,956,780	\$30,956,780
J5	RAILROAD	210		\$2,900	\$45,231,690	\$45,231,690
J6	PIPELAND COMPANY	6		\$0	\$1,299,700	\$1,299,700
J7	CABLE TELEVISION COMPANY	28		\$0	\$27,705,010	\$27,705,010
J8	OTHER TYPE OF UTILITY	9		\$0	\$3,499,100	\$3,499,100
L1	COMMERCIAL PERSONAL PROPE	8,928		\$14,732,460	\$1,496,317,089	\$1,195,171,599
L2	INDUSTRIAL AND MANUFACTURIN	77		\$0	\$94,185,880	\$94,185,880
M1	TANGIBLE OTHER PERSONAL, MOB	3,782		\$2,059,850	\$36,423,280	\$36,061,672
O	RESIDENTIAL INVENTORY	1,163		\$20,846,480	\$58,020,968	\$58,020,968
S	SPECIAL INVENTORY TAX	294		\$0	\$42,957,170	\$42,957,170
X	TOTALLY EXEMPT PROPERTY	3,035		\$18,629,660	\$2,508,529,647	\$0
	<b>Totals</b>		<b>26,085.8612</b>	<b>\$306,750,921</b>	<b>\$18,477,836,121</b>	<b>\$15,001,296,374</b>

**2019 CERTIFIED TOTALS**

Property Count: 90,858

C1 - CITY OF LAREDO  
ARB Approved Totals

7/23/2019 6:00:54PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	REAL RESIDENTIAL_PRORATED	27		\$0	\$1,442,128	\$1,442,128
A1	REAL RESIDENTIAL SINGLE FAMILY	54,378		\$118,989,741	\$7,939,901,212	\$7,541,906,708
A2	REAL RESIDENTIAL MOBILE HOME	7,071		\$1,434,250	\$191,998,764	\$171,358,933
A3	NOMINAL VALUE	194		\$82,620	\$7,349,930	\$7,337,930
A5	REAL RESID_BLDG INCOMPLETE	514		\$24,088,370	\$61,084,554	\$60,410,910
B	REAL RESIDENTIAL MULTI FAM_PROI	2		\$0	\$3,461,271	\$3,461,271
B1	REAL RESIDENTIAL MULTI FAMILY	1,193		\$9,984,110	\$588,732,905	\$587,548,851
C1	REAL VACANT RESIDENTIAL	3,279		\$0	\$126,251,841	\$126,210,841
C3	REAL VACANT RURAL & RECREATIO	127		\$0	\$9,169,090	\$9,169,090
C4	VACANT, RIGHT OF WAY EASEMENT	191		\$0	\$16,770	\$16,770
C5	REAL VACANT COMM & INDUSTRIAL	923		\$0	\$285,518,592	\$285,518,592
D1	ACREAGE QUALIFIED AGR LAND	333	20,193.8929	\$0	\$225,871,222	\$1,116,264
D2	IMPROVEMENTS FARM_RANCH STR	35		\$2,750	\$272,180	\$272,582
D4	REAL, ACREAGE, UNDEVELOPED LA	13		\$0	\$1,926,160	\$1,926,160
E1	REAL IMPROVEMENTS	57		\$49,170	\$1,578,350	\$1,517,225
E2	REAL IMPRS_LAND AS HSTD PROP	3		\$0	\$448,350	\$384,831
E3	RURAL LAND, NON QUALIFIED LAND	364		\$1,770	\$125,581,653	\$125,557,446
E4	MOBILE HOME IN RURAL AREAS	1		\$0	\$21,290	\$21,290
F1	REAL, COMMERCIAL	5,919		\$69,392,540	\$4,098,195,119	\$4,091,445,949
F2	REAL, INDUSTRIAL	16		\$104,960	\$17,152,350	\$17,152,350
G1	PRODUCING OIL, GAS AND MINERAL	244		\$0	\$1,524,630	\$1,524,630
H2	GOODS IN TRANSIT	3		\$0	\$5,609,920	\$60,140
J2	GAS COMPANIES	9		\$0	\$14,798,040	\$14,798,040
J3	ELECTRIC COMPANIES	22		\$7,240	\$217,750,880	\$213,295,880
J4	TELEPHONE COMPANIES	52		\$0	\$30,956,780	\$30,956,780
J5	RAILROADS	210		\$2,900	\$45,231,690	\$45,231,690
J6	PIPELINES	6		\$0	\$1,299,700	\$1,299,700
J7	CABLE TV	28		\$0	\$27,705,010	\$27,705,010
J8	COMPR, PUMP, MTR STA & DEHYD	9		\$0	\$3,499,100	\$3,499,100
L1	TANGIBLE PERSONAL, COMMERCIAL	8,828		\$14,732,460	\$1,453,520,519	\$1,152,375,029
L2	BUSINESS INDUSTRIAL	77		\$0	\$94,185,880	\$94,185,880
M1	TANGIBLE PERS, MOBILE HOMES	3,768		\$2,059,850	\$36,330,660	\$35,969,052
O1	REAL ESTATE INVENTORY	1,147		\$20,846,480	\$57,304,518	\$57,304,518
S	SPECIAL INVENTORY TAX	293		\$0	\$42,956,340	\$42,956,340
X	TOTALLY EXEMPT PROPERTY	3,035		\$18,629,660	\$2,508,529,647	\$0
	<b>Totals</b>		20,193.8929	\$280,408,871	\$18,227,177,045	\$14,754,937,910

**2019 CERTIFIED TOTALS**

Property Count: 594

C1 - CITY OF LAREDO  
Under ARB Review Totals

7/23/2019 6:00:54PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL RESIDENTIAL SINGLE FAMILY	157		\$348,030	\$39,711,020	\$38,676,735
A2	REAL RESIDENTIAL MOBILE HOME	52		\$33,640	\$1,722,550	\$1,698,111
A3	NOMINAL VALUE	1		\$0	\$27,070	\$27,070
A5	REAL RESID_BLDG INCOMPLETE	4		\$176,070	\$543,210	\$533,172
B1	REAL RESIDENTIAL MULTI FAMILY	13		\$129,040	\$5,272,460	\$5,128,810
C1	REAL VACANT RESIDENTIAL	35		\$0	\$2,821,080	\$2,821,080
C3	REAL VACANT RURAL & RECREATIO	1		\$0	\$40,850	\$40,850
C4	VACANT, RIGHT OF WAY EASEMENT	2		\$0	\$20	\$20
C5	REAL VACANT COMM & INDUSTRIAL	17		\$0	\$7,996,550	\$7,996,550
D1	ACREAGE QUALIFIED AGR LAND	3	227.5482	\$0	\$1,634,260	\$11,140
E3	RURAL LAND, NON QUALIFIED LAND	9		\$0	\$6,094,620	\$6,094,620
F1	REAL, COMMERCIAL	173		\$25,655,270	\$141,181,816	\$139,716,736
G1	PRODUCING OIL, GAS AND MINERAL	6		\$0	\$7,100	\$7,100
L1	TANGIBLE PERSONAL, COMMERCIAL	100		\$0	\$42,796,570	\$42,796,570
M1	TANGIBLE PERS, MOBILE HOMES	14		\$0	\$92,620	\$92,620
O1	REAL ESTATE INVENTORY	16		\$0	\$716,450	\$716,450
S	SPECIAL INVENTORY TAX	1		\$0	\$830	\$830
<b>Totals</b>			227.5482	\$26,342,050	\$250,659,076	\$246,358,464

**2019 CERTIFIED TOTALS**

Property Count: 91,452

C1 - CITY OF LAREDO  
Grand Totals

7/23/2019 6:00:54PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	REAL RESIDENTIAL_PRORATED	27		\$0	\$1,442,128	\$1,442,128
A1	REAL RESIDENTIAL SINGLE FAMILY	54,535		\$119,337,771	\$7,979,612,232	\$7,580,583,443
A2	REAL RESIDENTIAL MOBILE HOME	7,123		\$1,467,890	\$193,721,314	\$173,057,044
A3	NOMINAL VALUE	195		\$82,620	\$7,377,000	\$7,365,000
A5	REAL RESID_BLDG INCOMPLETE	518		\$24,264,440	\$61,627,764	\$60,944,082
B	REAL RESIDENTIAL MULTI FAM_PROF	2		\$0	\$3,461,271	\$3,461,271
B1	REAL RESIDENTIAL MULTI FAMILY	1,206		\$10,113,150	\$594,005,365	\$592,677,661
C1	REAL VACANT RESIDENTIAL	3,314		\$0	\$129,072,921	\$129,031,921
C3	REAL VACANT RURAL & RECREATIO	128		\$0	\$9,209,940	\$9,209,940
C4	VACANT, RIGHT OF WAY EASEMENT	193		\$0	\$16,790	\$16,790
C5	REAL VACANT COMM & INDUSTRIAL	940		\$0	\$293,515,142	\$293,515,142
D1	ACREAGE QUALIFIED AGR LAND	336	20,421.4411	\$0	\$227,505,482	\$1,127,404
D2	IMPROVEMENTS FARM_RANCH STR	35		\$2,750	\$272,180	\$272,582
D4	REAL, ACREAGE, UNDEVELOPED LA	13		\$0	\$1,926,160	\$1,926,160
E1	REAL IMPROVEMENTS	57		\$49,170	\$1,578,350	\$1,517,225
E2	REAL IMPRS_LAND AS HSTD PROP	3		\$0	\$448,350	\$384,831
E3	RURAL LAND, NON QUALIFIED LAND	373		\$1,770	\$131,676,273	\$131,652,066
E4	MOBILE HOME IN RURAL AREAS	1		\$0	\$21,290	\$21,290
F1	REAL, COMMERCIAL	6,092		\$95,047,810	\$4,239,376,935	\$4,231,162,685
F2	REAL, INDUSTRIAL	16		\$104,960	\$17,152,350	\$17,152,350
G1	PRODUCING OIL, GAS AND MINERAL	250		\$0	\$1,531,730	\$1,531,730
H2	GOODS IN TRANSIT	3		\$0	\$5,609,920	\$60,140
J2	GAS COMPANIES	9		\$0	\$14,798,040	\$14,798,040
J3	ELECTRIC COMPANIES	22		\$7,240	\$217,750,880	\$213,295,880
J4	TELEPHONE COMPANIES	52		\$0	\$30,956,780	\$30,956,780
J5	RAILROADS	210		\$2,900	\$45,231,690	\$45,231,690
J6	PIPELINES	6		\$0	\$1,299,700	\$1,299,700
J7	CABLE TV	28		\$0	\$27,705,010	\$27,705,010
J8	COMPR, PUMP, MTR STA & DEHYD	9		\$0	\$3,499,100	\$3,499,100
L1	TANGIBLE PERSONAL, COMMERCIAL	8,928		\$14,732,460	\$1,496,317,089	\$1,195,171,599
L2	BUSINESS INDUSTRIAL	77		\$0	\$94,185,880	\$94,185,880
M1	TANGIBLE PERS, MOBILE HOMES	3,782		\$2,059,850	\$36,423,280	\$36,061,672
O1	REAL ESTATE INVENTORY	1,163		\$20,846,480	\$58,020,968	\$58,020,968
S	SPECIAL INVENTORY TAX	294		\$0	\$42,957,170	\$42,957,170
X	TOTALLY EXEMPT PROPERTY	3,035		\$18,629,660	\$2,508,529,647	\$0
	<b>Totals</b>		20,421.4411	\$306,750,921	\$18,477,836,121	\$15,001,296,374

**2019 EFFECTIVE TAX RATE WORKSHEET  
CERTIFICATION TOTALS 07/25/2019**

**JURISDICTION:**

**CITY OF LAREDO**

5. 2018 Taxable value lost because court appeals of ARB Decisions reduced 2018 appraised value.
- |                         |   |                    |   |  |
|-------------------------|---|--------------------|---|--|
| A. Original 2018 Value: | <input type="text" value="\$31,204,736"/> | B. Adjusted Value: | <input type="text" value="\$26,275,872"/> | <input type="text" value="\$4,928,864"/> |
|-------------------------|---|--------------------|---|--|
7. 2018 Taxable value of property in territory the unit de-annexed after January 1, 2018.
8. 2018 Taxable value lost because property first qualified for an exemption in 2019.
- |                     |  |                    |   |   |
|---------------------|--|--------------------|---|---|
| A. Absolute Exempt: | <input type="text" value="\$4,387,280"/> | B. Partial Exempt: | <input type="text" value="\$10,882,753"/> | <input type="text" value="\$15,270,033"/> |
|---------------------|--|--------------------|---|---|
9. 2018 Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber or restricted timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2019.
- |                 |                                       |              |                                    |                                       |
|-----------------|---------------------------------------|--------------|------------------------------------|---------------------------------------|
| A. 2018 Market: | <input type="text" value="\$79,870"/> | B. -2019 Ag: | <input type="text" value="\$120"/> | <input type="text" value="\$79,750"/> |
|-----------------|---------------------------------------|--------------|------------------------------------|---------------------------------------|
16. Total 2019 Taxable values on the 2019 CERTIFIED appraisal roll today.
- |   |   |
|---|---|
| A. CERTIFIED values only:   | <input type="text" value="\$14,754,937,910"/> |
| B. Counties: Include railroad rolling stock value certified by Comptroller +  | <input type="text" value="\$0"/>              |
| C. Pollution control exemption and energy storage system exemption (deduct value of property exempted for the current tax year for the first time as pollution control property and energy storage system property.)  | <input type="text" value="\$0"/>              |
| (minus) -   | <input type="text" value="\$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 into the tax increment fund. Do not include any new property that will be included in line 21 below. | <input type="text" value="\$0"/>              |
| (Complete by Taxing Representative)   | <input type="text" value="\$14,754,937,910"/> |
17. Total 2019 Taxable value of properties under protest not included on CERTIFIED appraisal roll.
- |   |  |
|---|--|
| A. 2019 Taxable value of properties under protest:                                    | <input type="text" value="\$246,358,464"/> |
| B. 2019 value of properties NOT under protest or included on CERTIFIED appraisal roll | <input type="text" value="\$0"/>           |
|   | <input type="text" value="\$246,358,464"/> |
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 you taxing units adopted the tax ceiling provision in 2018 or a prior year for homeowners age 65 or older or disabled, use this step.
- |  |  |
|--|--|
| <input type="text" value="\$1,026,510,325"/> | <input type="text" value="\$1,026,510,325"/> |
|--|--|
20. Total 2019 taxable value of properties in territory annexed after January 1, 2018.
21. Total 2019 taxable value of new improvements and new personal property located in new improvements.

**\*\*The worksheet provided above is to facilitate the completion of the Truth and Taxation tax rate calculation. Please proceed with caution by comparing and validating the total values with the Certified Total Reports that are provided herein. WCAD is not liable or responsible for any error or miscalculation from utilize the aforementioned data.**

**2019 CERTIFIED TOTALS**

Property Count: 91,452

C1 - CITY OF LAREDO  
Effective Rate Assumption

7/23/2019 6:00:54PM

**New Value**

TOTAL NEW VALUE MARKET: \$306,750,921  
TOTAL NEW VALUE TAXABLE: \$283,660,880

**New Exemptions**

Exemption	Description	Count	2018 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, re	15		\$4,387,280
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$4,387,280</b>

Exemption	Description	Count	Exemption Amount
DP	DISABILITY	14	\$0
DPS	DISABLED Surviving Spouse	7	\$0
DV1	Disabled Veterans 10% - 29%	18	\$132,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	3	\$15,000
DV2	Disabled Veterans 30% - 49%	25	\$223,500
DV2S	Disabled Veterans Surviving Spouse 30% - 49%	2	\$15,000
DV3	Disabled Veterans 50% - 69%	37	\$388,000
DV3S	Disabled Veterans Surviving Spouse 50% - 69%	2	\$20,000
DV4	Disabled Veterans 70% - 100%	66	\$522,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100%	13	\$26,600
DVHS	Disabled Veteran Homestead	18	\$3,063,771
OV65	OVER 65	236	\$6,416,882
OV65S	OVER 65 Surviving Spouse	2	\$60,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>443</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$15,270,033</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$15,270,033</b>

**New Ag / Timber Exemptions**

2018 Market Value	\$79,870	Count: 1
2019 Ag/Timber Use	\$120	
<b>NEW AG / TIMBER VALUE LOSS</b>	<b>\$79,750</b>	

**New Annexations**

Count	Market Value	Taxable Value
28	\$10,652,330	\$5,098,710

**New Deannexations**



**2019 CERTIFIED TOTALS**

**C1 - CITY OF LAREDO  
Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
37,458	\$149,529	\$1,178	\$148,351

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
37,454	\$149,527	\$1,177	\$148,350

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
594	\$250,659,076.00	\$210,689,549

# 2019 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Date: 08/21/2019 10:27 AM

### City of Laredo

Taxing Unit Name

**1102 Bob Bullock Loop, Laredo, Texas 78043**

Taxing Unit's Address, City, State, ZIP Code

**956-727-6403**

Phone (area code and number)

**www.ci.laredo.tx.us**

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
<b>1. 2018 total taxable value.</b> 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). <sup>1</sup>	\$13,993,691,912
<b>2. 2018 tax ceilings.</b> 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. <sup>2</sup>	\$949,371,177
<b>3. Preliminary 2018 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$13,044,320,735
<b>4. 2018 total adopted tax rate.</b>	\$0.634000/\$100
<b>5. 2018 taxable value lost because court appeals of ARB decisions reduced 2018 appraised value.</b>	\$31,204,736
A. Original 2018 ARB Values.	\$26,275,872
B. 2018 values resulting from final court decisions.	\$4,928,864
C. 2018 value loss. Subtract B from A. <sup>3</sup>	\$4,928,864
<b>6. 2018 taxable value, adjusted for court-ordered reductions.</b> Add Line 3 and Line 5C.	\$13,049,249,599
<b>7. 2018 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2018.</b> Enter the 2018 value of property in deannexed territory. <sup>4</sup>	\$0
<b>8. 2018 taxable value lost because property first qualified for an exemption in 2019.</b> 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:	\$4,387,280
B. Partial exemptions. 2019 exemption amount or 2019 percentage exemption times 2018 value:	\$10,882,753

C. Value loss. Add A and B. <sup>5</sup>	\$15,270,033
<b>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.</b> Use only properties that qualified in 2019 for the first time; do not use properties that qualified in 2018.	
A. 2018 market value:	\$79,870
B. 2019 productivity or special appraised value:	\$120
C. Value loss. Subtract B from A. <sup>6</sup>	\$79,750
<b>10. Total adjustments for lost value.</b> Add lines 7, 8C and 9C.	\$15,349,783
<b>11. 2018 adjusted taxable value.</b> Subtract Line 10 from Line 6.	\$13,033,899,816
<b>12. Adjusted 2018 taxes.</b> Multiply Line 4 by Line 11 and divide by \$100.	\$82,634,924
<b>13. Taxes refunded for years preceding tax year 2018.</b> 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. <sup>7</sup>	\$168,794
<b>14. Taxes in tax increment financing (TIF) for tax year 2018.</b> 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. <sup>8</sup>	\$344,533
<b>15. Adjusted 2018 taxes with refunds and TIF adjustment.</b> Add Lines 12 and 13, subtract Line 14. <sup>9</sup>	\$82,459,185
<b>16. Total 2019 taxable value on the 2019 certified appraisal roll today.</b> 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. <sup>10</sup>	
A. Certified values:	\$14,754,937,910
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 into the tax increment fund. Do not include any new property value that will be included in Line 21 below. <sup>11</sup>	\$45,844,055
E. Total 2019 value. Add A and B, then subtract C and D.	\$14,709,093,855
<b>17. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup>	
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	\$246,358,464

the properties under protest, use the lowest of these values. Enter the total value. <sup>13</sup>	
<b>B. 2019 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup>	\$0
<b>C. Total value under protest or not certified:</b> Add A and B.	
	\$246,358,464
<b>18. 2019 tax ceilings.</b> 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. <sup>15</sup>	\$1,026,510,325
<b>19. 2019 total taxable value.</b> Add Lines 16E and 17C. Subtract Line 18.	\$13,928,941,994
<b>20. Total 2019 taxable value of properties in territory annexed after Jan. 1, 2018.</b> Include both real and personal property. Enter the 2019 value of property in territory annexed. <sup>16</sup>	\$5,098,710
<b>21. Total 2019 taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for 2019. <sup>17</sup>	\$283,660,880
<b>22. Total adjustments to the 2019 taxable value.</b> Add Lines 20 and 21.	\$288,759,590
<b>23. 2019 adjusted taxable value.</b> Subtract Line 22 from Line 19.	\$13,640,182,404
<b>24. 2019 effective tax rate.</b> Divide Line 15 by Line 23 and multiply by \$100. <sup>18</sup>	\$0.604531/\$100
<b>25. COUNTIES ONLY.</b> Add together the effective tax rates for each type of tax the county levies. The total is the 2019 county effective tax rate. <sup>19</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(15)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.03(c)

<sup>9</sup>Tex. Tax Code Section 26.012(13)

<sup>10</sup>Tex. Tax Code Section 26.012

<sup>11</sup>Tex. Tax Code Section 26.03(c)

<sup>12</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>13</sup>Tex. Tax Code Section 26.01(c)

<sup>14</sup>Tex. Tax Code Section 26.01(d)

<sup>15</sup>Tex. Tax Code Section 26.012(6)

<sup>16</sup>Tex. 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
<b>26. 2018 maintenance and operations (M&amp;O) tax rate.</b>	\$0.488732/\$100
<b>27. 2018 adjusted taxable value.</b> Enter the amount from Line 11.	\$13,033,899,816
<b>28. 2018 M&amp;O taxes.</b>	
A. Multiply Line 26 by Line 27 and divide by \$100.	\$63,700,839
B. <b>Cities, counties and hospital districts with additional sales tax:</b> 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. <b>Counties:</b> 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. <b>Transferring function:</b> 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. <b>Taxes refunded for years preceding tax year 2018:</b> 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.	\$130,916
F. <b>Enhanced indigent health care expenditures:</b> 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. <b>Taxes in TIF:</b> 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.	\$344,533
H. <b>Adjusted M&amp;O Taxes.</b> Add A, B, C, E and F. For taxing unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$63,487,222
<b>29. 2019 adjusted taxable value.</b> Enter Line 23 from the Effective Tax Rate Worksheet.	\$13,640,182,404
<b>30. 2019 effective maintenance and operations rate.</b> Divide Line 28H by Line 29 and multiply by \$100.	\$0.465443/\$100
<b>31. 2019 rollback maintenance and operation rate.</b> Multiply Line 30 by 1.08.	\$0.502678/\$100

<b>32. Total 2019 debt to be paid with property taxes and additional sales tax revenue.</b> 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. <b>Debt</b> 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.	\$20,031,836
B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.	\$0
C. Subtract <b>amount paid</b> from other resources.	
D. <b>Adjusted debt.</b> Subtract B and C from A.	\$0
	\$20,031,836
<b>33. Certified 2018 excess debt collections.</b> Enter the amount certified by the collector.	\$0
<b>34. Adjusted 2019 debt.</b> Subtract Line 33 from Line 32D.	\$20,031,836
<b>35. Certified 2019 anticipated collection rate.</b> Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	100.00%
<b>36. 2019 debt adjusted for collections.</b> Divide Line 34 by Line 35	\$20,031,836
<b>37. 2019 total taxable value.</b> Enter the amount on Line 19.	\$13,928,941,994
<b>38. 2019 debt tax rate.</b> Divide Line 36 by Line 37 and multiply by \$100.	\$0.143814/\$100
<b>39. 2019 rollback tax rate.</b> Add Lines 31 and 38.	\$0.646492/\$100
<b>40. COUNTIES ONLY.</b> 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><b>41. Taxable Sales.</b> 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.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's <b>Allocation Historical Summary</b> webpage. Taxing units that adopted the sales tax before November 2018, skip this line.</p>	\$0
<p><b>42. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>21</sup></p> <p><b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Multiply the amount on Line 41 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>22</sup></p> <p>- or -</p> <p><b>Taxing units that adopted the sales tax before November 2018.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>43. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.</p>	\$13,928,941,994
<p><b>44. Sales tax adjustment rate.</b> Divide Line 42 by Line 43 and multiply by \$100.</p>	\$0/\$100
<p><b>45. 2019 effective tax rate, unadjusted for sales tax.</b><sup>23</sup> Enter the rate from Line 24 or 25, as applicable, on the Effective Tax Rate Worksheet.</p>	\$0.604531/\$100
<p><b>46. 2019 effective tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2018 or in May 2019.</b> Subtract Line 44 from Line 45. Skip to Line 47 if you adopted the additional sales tax before November 2018.</p>	\$0.604531/\$100
<p><b>47. 2019 rollback tax rate, unadjusted for sales tax.</b><sup>24</sup> Enter the rate from Line 39 or 40, as applicable, of the Rollback Tax Rate Worksheet.</p>	\$0.646492/\$100
<p><b>48. 2019 rollback tax rate, adjusted for sales tax.</b> Subtract Line 44 from Line 47.</p>	\$0.646492/\$100

<sup>17</sup>Tex. Tax Code Section 26.012(17)

<sup>18</sup>Tex. Tax Code Section 26.04(c)

<sup>19</sup>Tex. Tax Code Section 26.04(d)

<sup>20</sup>Tex. Tax Code Section 26.041(d)

<sup>21</sup>Tex. Tax Code Section 26.041(i)

<sup>22</sup>Tex. Tax Code Section 26.041(d)

<sup>23</sup>Tex. Tax Code Section 26.04(c)

<sup>24</sup>Tex. 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.

<b>Additional Rollback Protection for Pollution Control Activity</b>	<b>Amount/Rate</b>
<b>49. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>25</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>26</sup>	\$0
<b>50. 2019 total taxable value.</b> Enter the amount from Line 37 of the Rollback Tax Rate Worksheet.	\$13,928,941,994
<b>51. Additional rate for pollution control.</b> Divide Line 49 by Line 50 and multiply by \$100.	\$0/\$100
<b>52. 2019 rollback tax rate, adjusted for pollution control.</b> 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).	\$0.646492/\$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)	\$0.604531
Rollback tax rate (Line 39; line 40 for counties; or line 48 if adjusted for sales tax)	\$0.646492
Rollback tax rate adjusted for pollution control (Line 52)	\$0.646492

**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** Dora A. Maldonado, RTA, CPM

Printed Name of Taxing Unit Representative

**sign here**

Taxing Unit Representative

Date

8/21/2019

<sup>25</sup>Tex. Tax Code Section 26.045(d)

<sup>26</sup>Tex. Tax Code Section 26.045(i)



**City Council-Workshop**

**Meeting Date:** 08/26/2019

**Staff Source:** Gilberto Sanchez, Budget Director

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**SUBJECT**

Discussion with possible action regarding the proposed fiscal year 2019-2020 annual budget, to include proposing the 2019 Tax Rate.

**1. INTRODUCTION**

Rosario C. Cabello, Co-Interim City Manager  
Robert A. Eads, ICMA-CM, Co-Interim City Manager

**2. PRESENTATION OF CITY DEBT**

Noe Hinojosa, Estrada Hinojosa Investment Bankers

**3. PRESENTATION OF CAPITAL IMPROVEMENT PROGRAM (CIP)**

Rosario C. Cabello, Co-Interim City Manager  
Robert A. Eads, ICMA-CM, Co-Interim City Manager

**4. PROPOSED BUDGET & GENERAL FUND HIGHLIGHTS**

Gilberto Sanchez, Budget Director

**5. FIRE**

Steve Landin, Fire Chief

**6. POLICE**

Claudio Trevino, Jr., Police Chief

**7. PUBLIC WORKS**

John Orfila, Public Works Director

**8. PARKS & RECREATION**

Juan J. Gomez, Acting Parks & Recreation Director

**9. ANIMAL CARE SERVICES**

Heberto L. Ramirez, Acting Animal Care Services Director

**10. PLANNING & ZONING**

James Kirby Snideman, Planning & Zoning Director

**11. BUILDING DEVELOPMENT**

Victor Linares, Acting Building Services Director

**12. MUNICIPAL COURT**

Jesus M. Dominguez, Municipal Court Judge  
Ana L. Rodriguez, Municipal Court Clerk

**13. TRAFFIC**

Danny Magee, Traffic Director

**14. HEALTH**

Dr. Hector F. Gonzalez, Health Director

**15. THIRD PARTY FUNDING**

Arturo Garcia, Community Development Director

**16. TRANSIT**

Claudia San Miguel, Transit General Manager

**17. UTILITIES**

Riazul Mia, Utilities Director

**18. INFORMATION SERVICES TECHNOLOGY**

Homero Vasquez-Garcia, Information Services & Telecommunications Director

**19. BRIDGE**

Yvette Limon, Bridge Director

**20. AIRPORT**

Jeffrey Miller, Airport Director

**21. LAREDO ECONOMIC DEVELOPMENT CORPORATION**

Olivia Varela, Executive Director

**22. FUNDING AND OPERATIONS OF THE DEPARTMENTS (INCLUDING DIVISIONS)** of the Mayor and Council, City Manager, Budget, City Attorney, City Secretary, Community Development, Convention & Visitor's Bureau, Economic Development, Engineering, Environmental Services, Financial Services, Fleet, Library, Sames Auto Arena, Solid Waste, and Tax; and any matters related thereto.

**PREVIOUS COUNCIL ACTION**

N/A

**BACKGROUND**

N/A

**COMMITTEE RECOMMENDATION**

N/A

**STAFF RECOMMENDATION**

N/A

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**Fiscal Impact**

**Fiscal Year:**

**Budgeted Y/N?:**

**Source of Funds:**

**Account #:**

**Change Order: Exceeds 25% Y/N:**

**FINANCIAL IMPACT:**

N/A

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