

RESOLUTION NO. 21-15

A RESOLUTION BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS, TO APPROVE THE 2021 APPRAISAL ROLL FROM STEPHENS COUNTY APPRAISAL DISTRICT.

WHEREAS, the Appraisal Roll for the Year 2021, assessing all taxable property located in the City of Breckenridge, has been prepared in due course, pursuant to Chapter 26 of the Texas Property Tax Code; and

WHEREAS, the Board of Review of the Stephens County Appraisal District has carefully examined and given hearings to the owners of the property desiring to be heard on protests of valuations and has reviewed and fully and finally revised said Appraisal Roll; and

WHEREAS, the said Appraisal Roll for the Year 2021 is in proper form and is proper and correct as finally revised and equalized by said Board of Review.

NOW, THEREFORE, BE IT RESOLVED, by the City Commission of the City of Breckenridge, Texas:

Section I. That the Appraisal Roll covering taxable property in the City of Breckenridge, assessed for City purposes for the Year 2021, be and same is hereby in all things approved, confirmed and assessed for the benefit of the City of Breckenridge for the Year 2021.

Section II. That this resolution shall take effect from and after its passage, as provided.

PASSED AND APPROVED by the City Commission of the City of Breckenridge this the 3rd day of August 2021.

Bob Sims, Mayor

ATTEST:

Heather Robertson-Caraway, CCCII, TRMC
Interim City Manager of Administration / City Secretary

SEAL

**STEPHENS COUNTY
APPRAISAL DISTRICT**



City of Breckenridge
105 N Rose Ave
Breckenridge, TX 76424

July 23, 2021

210,353,345

RE: 2021 Certified Taxable Value

\$ 210,347,806

"I, Linda Carrington, Interim Appraiser for Stephens County 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 determined as required by law."

Linda Carrington, Interim Chief Appraiser
Stephens County Appraisal District

William W Thompson, Chief Appraiser in Training
Stephens County Appraisal District

2021 TOTALS BEFORE ROLL

CBR-CITY OF BRECKENRIDGE (2021)

Count : 5,716

Market											
Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	2,395	164,733,597	Homesite	2,305	9,924,025	Agricultural	29	837,090	Mineral	1,801	3,178,326
Non Homesite	401	47,072,795	Non Homesite	1,100	9,007,730	Inventory	0	0	Personal	357	32,041,068
New Homesite	40	445,600	New Homesite	1	5,980	Timber	0	0	New Personal	0	0
New Non Hs	3	11,410	New Non Hs	0	0						
Impr Market		212,263,402	(+) Land Market		18,937,735	(+) Prod Market		837,090	(+) Other		35,219,394
										(=)	Total Market
											267,257,621

Loss											
Hs Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss					
General	1,013	21,895,440	Agricultural	29	20,410	816,680					
			Inventory	0	0	0					
			Timber	0	0	0					
Cap Loss		21,895,440	(+) Prod Loss		816,680	(=)	Total Loss				
							22,712,120				

Deductions											
Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed		
General	0	0	General	0	0	General	0	0	244,545,501		
Frozen	0	0	Frozen	0	0	Frozen	0	0			
Local	0	0	Local	25	75,000	Local	12	36,000			
Local Frozen	0	0	Local Frozen	410	1,230,000	Local Frozen	75	225,000			
Local %	0	0									
Local % Fzn	0	0									
Total Hs		0	(+) Total Os		1,305,000	(+) Total Dis		261,000			
Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value			
General	17	167,250	Abatements	0	0	General	324	30,468,363			
Frozen	10	120,000	Polution Control	0	0	Prorated	2	2,351			
100% Homesite	19	1,782,130	Freeoort	0	0						
			Minimum Value	1,203	93,952						
			Other	0	0						
Total Dis Vet		2,069,380	(+) Total Other		93,952	(+) Total Exempt		30,470,714	(=)	Total Deductions	34,200,046

*add together
less Exempt Value*

Taxable/Tax											
New Frozen Taxable	Count	Value	Taxable Frozen	Count	Value	Taxable Non Frozen	Count	Value	Total Taxable	Count	Value
		179,710	(+)		36,052,540	(+)		174,113,205	(=)		210,345,455
										Taxable Loss	9,699,158
										2021 Rate Per \$100	0.0112229
New Frozen Tax		2,016.86	(+)	Tax Frozen	295,761.56	(+)	Tax Non Frozen	1,954,054.91	(=)	Total Tax	2,251,833.33

Additional Totals												
Miscellaneous	Count	Value	Natural Disaster	Value	TIFF	TIFF #1	Value	TIFF	TIFF #2	Value	Certifiable	Value
Subj to Hs	1,152	87,890,330	Jan 1 Market	0	Total Taxable	0	0	Total Taxable	0	0	Market	267,257,621
New Taxable	42	457,380	Jan 1 Txbl	0	Total Tax	0.00	0.00	Total Tax	0.00	0.00	% Protested	0%
Legal Acres		1,098.563	Jan 1 Tax	0.00	Origination Year	0	0	Origination Year	0	0	Taxable	210,345,455
Ag Acres		0.000	Jan 1 Avg %	0.000	Taxable Base	0	0	Taxable Base	0	0	Tax	2,251,833.33
Inv Acres		0.000	Disaster Market	0	Taxable Captured	0	0	Taxable Captured	0	0		
Tmb Acres		0.000	Disaster Txbl	0	Tax Captured	0.00	0.00	Tax Captured	0.00	0.00		
Annexed	0	0	Disaster Tax	0.00								
DeAnnexed	0	0	Disaster Avg %	0.000								
										Chapter 313 Value Limitation		Value
										IBS Taxable	210,345,455	
										M&O Taxable	210,345,455	
										VA Cap Loss	0	

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

STEPHENS COUNTY APPRAISAL DISTRICT



ENTITY	2021 CERTIFIED	2021 PRELIMINARY	2020 CERTIFIED	2019 CERTIFIED
Stephens County	\$ 614,371,483	\$ 573,363,143	\$ 558,878,891	\$ 608,700,816
Breckenridge ISD	\$ 541,398,095	\$ 505,685,935	\$ 490,729,225	\$ 537,877,009
City of Breckenridge	\$ 210,347,806	\$ 208,774,582	\$ 189,426,374	\$ 193,485,972
Stephens Memorial Hospital	\$ 628,021,806	\$ 586,149,783	\$ 571,953,421	\$ 621,967,714
Albany ISD	\$ 1,438,266	\$ 1,182,005	\$ 1,254,008	\$ 1,600,735
Graham ISD	\$ 799,433	\$ 748,654	\$ 768,789	\$ 582,626
Moran ISD	\$ 5,295,057	\$ 4,354,170	\$ 4,564,123	\$ 5,610,072
Ranger ISD	\$ 8,898,053	\$ 7,488,493	\$ 7,547,260	\$ 7,755,375
Woodson ISD	\$ 5,476,274	\$ 5,188,603	\$ 5,169,600	\$ 5,384,436

EFFECTIVE TAX RATE TOTALS YEAR 2021

Entity	Impr Mkt	Land Mkt	Prod Mkt	Pers Mkt	Mineral Mkt	Total Market	Cap Loss	Prod Loss	Assessed	Deductions	Taxable	Tax
APR CAD	470,999,293	102,294,655	1,157,953,735	92,557,357	52,335,780	1,876,140,820	47,112,860	1,121,967,290	707,060,670	78,005,195	629,055,475	0.00
CBR CITY OF BRECKENRIDGE	212,263,402	18,937,735	837,090	32,041,068	3,178,326	267,257,621	1,884,000	316,888	244,556,391	45,083,024	210,353,345	2,251,329.65
HD HOSP DIST	470,999,293	102,285,235	1,157,725,015	92,402,502	52,335,780	1,875,747,825	47,112,860	1,121,745,770	706,889,195	78,859,392	628,029,803	1,829,136.14
SAL ALBANY ISD	726,040	33,860	18,147,100	62,650	232,184	19,201,834	42,280	17,600,400	1,559,154	120,888	1,438,266	13,864.13
SBR BRECKENRIDGE ISD	460,097,543	100,784,335	1,015,258,425	85,421,270	49,918,853	1,711,480,426	46,273,990	986,190,870	679,015,566	137,663,032	541,352,534	5,420,226.92
SGR GRAHAM ISD	403,950	10,650	4,407,720	288,170	15,092	5,125,582	14,090	4,275,300	836,192	36,649	799,543	10,085.15
SMO MORAN ISD	2,847,820	101,400	49,997,990	284,560	1,225,105	54,456,875	264,790	48,542,780	5,649,305	354,248	5,295,057	48,348.97
SRA RANGER ISD	3,353,880	1,145,540	38,225,330	4,453,650	548,928	47,727,328	293,390	34,438,640	12,995,298	4,097,245	8,898,053	82,886.53
STC STEPHENS COUNTY	470,999,293	102,285,235	1,157,725,015	92,229,612	52,335,780	1,875,574,935	47,112,860	1,121,745,770	706,716,305	92,360,283	614,356,022	4,629,491.50
SWD WOODSON ISD	3,521,340	209,450	31,749,950	1,019,190	395,618	36,895,548	224,320	30,757,510	5,913,718	437,444	5,476,274	56,030.16

Total Market - Pers. Mkt. = Land's Investment on Prop Tax Asses Col

~~*~~ Pers. mkt.

~~*~~ Add all for Less Exemptions

EFFECTIVE TAX RATE TOTALS YEAR 2021

Entity: CBR		School	Non School
2020 Taxable Value	186,980,165	Line 1	Line 1
2020 25.25(d) Adjustments	0	Line 1	Line 1
2020 Appeal Under Chapter 42 as of July 25	0	Line 1	Line 1
2020 Tax Ceilings	32,882,219	Line 2	Line 2
2020 Appraised I&S value of property subject to chapter 313 agreement	0.00	Line 4A	
2020 Limited M&O value of property subject to chapter 313 agreement	0.00	Line 4B	
2020 Maintenance and Operations Rate	0.0083835		
2020 Interest and Sinking Rate	0.0028394		
2020 Total Adopted Tax Rate	0.0112229	Line 4	Line 4
2021 New Absolute Exemptions	4,930	Line 10A	Line 10A
2021 New Partial Exemptions	497,361	Line 10B	Line 10B
2020 Market Value of New 2021 Productivity	0	Line 11A	Line 11A
2021 New Productivity or Special Appraised Value	0	Line 11B	Line 11B
2021 TIF zone captured appraised value of property	0		Line 18D
2021 Certified values	210,353,345	Line 17A <i>18A</i>	Line 18A
2021 Pollution Control Exemption	0	Line 17B	Line 18C
2021 Taxable Value of Properties Under Protest		Line 18A <i>19A</i>	Line 19A
* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest			
2021 Tax Ceilings - Taxable Value	36,185,870	Line 18 <i>20</i>	Line 20
2021 New value of property subject to chapter 313 agreements	0		
2021 Total Taxable Value of New Improvements and New Personal Property	457,380	Line 20 <i>23</i>	Line 21

2021 STEPHENS CAD PRELIMINARY ALLOCATION

JURISDICTIONS	2017 TAXABLE	2018 TAXABLE	2019 TAXABLE	2020 TAXABLE	2020 RATES	2020 LEVY	%AGE
BRECKENRIDGE ISD	\$ 505,545,860	\$ 514,832,544	\$ 492,055,812	\$ 490,729,225	\$1.054700	\$6,175,721	37.97%
CITY OF BRECKENRIDGE	\$ 192,648,308	\$ 193,665,686	\$ 193,485,972	\$ 189,426,374	\$1.122290	\$2,125,913	15.60%
STEPHENS COUNTY	\$ 570,631,580	\$ 582,185,284	\$ 608,700,816	\$ 558,878,891	\$0.800000	\$4,471,031	32.80%
STEPHENS MEMORIAL HD	\$ 588,357,350	\$ 599,590,079	\$ 621,967,714	\$ 571,953,421	\$0.291250	\$1,665,814	12.22%
ALBANY ISD	\$ 1,927,132	\$ 1,927,306	\$ 1,600,735	\$ 1,254,008	\$0.966400	\$12,119	0.09%
GRAHAM ISD	\$ 432,572	\$ 430,730	\$ 582,626	\$ 768,789	\$1.277000	\$9,817	0.07%
MORAN ISD	\$ 5,583,316	\$ 6,758,733	\$ 5,610,072	\$ 4,554,123	\$0.970000	\$44,272	0.32%
RANGER ISD	\$ 7,248,494	\$ 7,755,378	\$ 7,765,154	\$ 7,547,260	\$0.949600	\$71,669	0.53%
WOODSON ISD	\$ 4,049,336	\$ 4,810,009	\$ 5,384,436	\$ 5,169,600	\$1.054700	\$54,524	0.40%
TOTALS	\$ 1,876,423,948	\$ 1,911,955,749	\$ 1,937,153,337	\$ 1,830,291,691		\$13,630,881	100.00%
LEVY	\$ 13,811,019	\$ 13,403,646	\$ 13,704,370	\$13,630,881			

JURISDICTIONS	2019 Annual PMT	2020 ANNUAL PMT	2021 ANNUAL PMT	2022 PROPOSED PMT	Increase Over Previous Yr
BRECKENRIDGE ISD	\$147,310.17	\$152,526.88	\$140,010.85	\$175,663.83	\$35,652.98
CITY OF BRECKENRIDGE	\$49,803.72	\$50,723.96	\$55,140.04	\$72,153.44	\$17,013.40
STEPHENS COUNTY	\$106,943.67	\$108,227.72	\$123,649.23	\$151,746.67	\$28,097.44
STEPHENS MEMORIAL HD	\$35,200.14	\$38,051.84	\$40,600.61	\$56,537.69	\$15,937.08
ALBANY ISD	\$516.64	\$532.44	\$413.55	\$411.31	(\$2.24)
GRAHAM ISD	\$137.77	\$142.00	\$198.16	\$333.20	\$135.04
MORAN ISD	\$1,446.58	\$1,526.32	\$1,449.35	\$1,502.59	\$53.24
RANGER ISD	\$1,894.33	\$1,987.80	\$2,006.11	\$2,432.44	\$426.33
WOODSON ISD	\$171.05	\$1,242.36	\$1,532.10	\$1,850.54	\$318.44
TOTALS	\$343,424.07	\$354,961.32	\$365,000.00	\$462,631.71	\$97,631.71
%AGE	2.49%	2.65%	2.66%	3.39%	

**2021 PRELIMINARY TAX RATES AND LEVIES WILL BE CHANGED TO CERTIFIED INFORMATION
PRIOR TO THE FIRST PAYMENT DUE DATE OF THIS BUDGET ON JANUARY 1, 2022
POTENTIALLY CHANGING THIS ALLOCATION.**