TOWN OF BARTONVILLE, TEXAS ORDINANCE NO. 788-25

AN ORDINANCE OF THE TOWN OF BARTONVILLE, TEXAS APPROVING THE 2025 CERTIFIED PROPERTY TAX ROLLS FOR THE TOWN OF BARTONVILLE AND SETTING, FIXING, AND ADOPTING THE TAX RATE ON TAXABLE PROPERTY WITHIN THE TOWN LIMITS OF THE TOWN OF BARTONVILLE FOR TAX YEAR 2025; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING APPLICATION OF TAXES COLLECTIBLE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Bartonville is a Type A General Law Municipality located in Denton County, Texas; and

WHEREAS, the Appraisal Review Board of the Denton County Central Appraisal District has provided the Town with the 2025 tax roll for the Town of Bartonville.

WHEREAS, Section 26.05 of the Texas Tax Code requires that the Town of Bartonville, Texas (the "Town"), adopt a tax rate for 2025 by September 29, 2025; and

WHEREAS, pursuant to Chapter 26 of the Texas Tax Code, the Tax Assessor-Collector for the Town has calculated the tax rate for 2025 which cannot be exceeded without requisite publications and public hearings; and

WHEREAS, Section 26.05(a) of the Texas Tax Code provides that the tax rate consists of two components, one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year, and each of which must be approved separately; and

WHEREAS, the tax rate set forth herein consists of two components, as required, and they are approved separately; and

WHEREAS, upon full review and consideration of the matter, the Town Council is of the opinion that the tax rate for the year 2025 set, fixed and adopted herein below is proper.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BARTONVILLE, TEXAS:

- **Section 1.** Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.
- **Section 2.** Approval of 2025 Certified Property Tax Values. The Town Council hereby approves the 2025 Certified Property Tax Rolls for the Town of Bartonville, Texas in the amount of \$853,314,784.00, as submitted by the Denton County Appraisal District to the Town, attached hereto as **Exhibit "A"** and incorporated as if set forth fully herein.

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Tax Rate Adopted. The there is hereby levied and ordered to be assessed and collected an ad valorem tax rate of **\$0.173646** on each One Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the Town of Bartonville on the 1st day of January 2025, and not exempted from taxation by the constitution and laws of the State of Texas, to provide for the expenses of the Town of Bartonville for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026. The tax rate is made up of only a maintenance and operations component, as follows:

For the maintenance and support of the General Government (General Fund) for the fiscal year 2025-2026, **\$0.173646** on each \$100 valuation of property.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.49% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$12.09.

- **Due Date of Taxes.** That taxes levied under this ordinance shall be due October 1, 2025, and if not paid on or before January 31, 2026, shall immediately become delinquent. Penalties and interest as provided by state law shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.
- **Section 5.** Place of Payment/Collection. Taxes are payable at the office of the Denton County Tax Assessor/Collector. The Town shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.
- **Section 6.** <u>Savings/Repealing Clause</u>. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.
- **Section 7.** <u>Severability</u>. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. Town hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

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Section 8. Effective Date. This Ordinance shall become effective from and after its adoption and publication as required by law after its passage by at least 60% of the Council by a record vote.

PRESENTED APPROVED THIS 16TH DAY OF SEPTEMBER, 2025 BY A VOTE OF ___ AYES, ___ NAYS, ___ ABSTENTIONS, AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF BARTONVILLE TEXAS.

Vote on Motion	FOR	AGAINST	ABSENT	ABSTAIN
Matt Chapman, Mayor Pro Tem				
Jim Roberts, Place 1				
Clay Sams, Place 3				
Keith Crandall, Place 4				
Margi Arens, Place 5				

	APPROVED:
	Jaclyn Carrington,
ATTEST:	Mayor
Shannon Montgomery, TRMC	
Town Secretary	

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Exhibit "A"

2025 Certified Property Tax Values for the Town of Bartonville, Texas



2025	Certification Totals	
C31	Ordinance No. 788-25	

BARTONVILLE TOWN OF

DENTON CAD
Page Á Sf of Roll # 0

No	OT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (931)	(Count) (1)	(Count) (932)
Land HS Value	185,094,674	267,459	185,362,133
Land NHS Value	100,839,948	0	100,839,948
Land Ag Market Value	232,602,455	0	232,602,455
Land Timber Market Value	0	0	0
Total Land Value	518,537,077	267,459	518,804,536
Improvement HS Value	625,052,642	985,240	626,037,882
Improvement NHS Value	96,781,821	0	96,781,821
Total Improvement	721,834,463	985,240	722,819,703
Market Value	1,240,371,540	1,252,699	1,241,624,239
BUSINESS PERSONAL PROPER		(0)	(257)
Market Value	32,603,704	0	32,603,704
OIL & GAS / MINERALS	(121)	(0)	(121)
Market Value	564,480	0	564,480
OTHER (Intangibles) Market Value	(0)	(0)	(0)
Warket Value	(Total Count) (1,309)	(Total Count) (1)	(Total Count) (1,310)
TOTAL MARKET	1,273,539,724	1,252,699	1,274,792,423
Ag Productivity	61,068	0	61,068
Ag Loss (-)	232,541,387	0	232,541,387
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	1,040,998,337	1,252,699	1,042,251,036
	99.9%	0.1%	100.0%
HS CAP Limitation Value (-)	132,824,710	267,095	133,091,805
CB CAP Limitation Value (-)	16,402,897	0	16,402,897
NET APPRAISED VALUE	891,770,730	985,604	892,756,334
Total Exemption Amount	39,441,550	0	39,441,550
NET TAXABLE	852,329,180	985,604	853,314,784
TAX LIMIT/FREEZE ADJUSTMENT	169,028,485	0	169,028,485
LIMIT ADJ TAXABLE (I&S)	683,300,695	985,604	684,286,299
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	683,300,695	985,604	684,286,299
,			

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX \$1,384,491.34 = 684,286,299 * (0.173646 / 100) + \$196,255.55 2025 Certification Totals
C31 Ordinance No. 788-25

BARTONVILLE TOWN OF

DENTON CAD $^{\text{Page}}\text{As}^{\text{of}}\text{Ol}^{\text{1-1}}\text{Roll}~\#~0$

Tax Limit Adjustment Breakdown

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	1,236,400	1,136,400	1,666.63	1,666.63	2
OV65	174,249,745	160,287,421	187,933.36	191,112.8	208
OV65S	8,304,664	7,604,664	6,655.56	6,655.56	14
Total	183,790,809	169,028,485	196,255.55	199,434.99	224

Tax Rate: 0.173646

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	1,236,400	1,136,400	1,666.63	1,666.63	2
OV65	174,249,745	160,287,421	187,933.36	191,112.8	208
OV65S	8,304,664	7,604,664	6,655.56	6,655.56	14
Total	183,790,809	169,028,485	196,255.55	199,434.99	224

Tax Rate: 0.173646



2025 Certification Totals
C31

BARTONVILLE TOWN OF

Exemptions

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EXEMPTIONS	NOT UNDER RI	EVIEW	UNDER RI	EVIEW	TC	TAL
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
OV65-Local	10,339,250	217	0	0	10,339,250	217
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	700,000	14	0	0	700,000	14
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	100,000	2	0	0	100,000	2
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	6,032,419	8	0	0	6,032,419	8
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	17,171,669	241	0	0	17,171,669	241
Disabled Veterans Exemption	ons					
DV1	17,000	2	0	0	17,000	2
DV2	55,500	5	0	0	55,500	5
DV3	22,000	2	0	0	22,000	2
DV4	101,052	12	0	0	101,052	12
DV4S	12,000	1	0	0	12,000	1
Subtotal for Disabled Veterans Exemptions	207,552	22	0	0	207,552	22
Absolute Exemptions						
Exempt UD	6,032,710	3	0	0	6,032,710	3
EX-XR	405,878	3	0	0	405,878	3
EX-XR-PRORATED	0	0	0	0	0	0
EX-XU-PRORATED	245,747	2	0	0	245,747	2
EX-XV	15,191,204	39	0	0	15,191,204	39
EX-XV-PRORATED	123,119	2	0	0	123,119	2
EX366	63,671	102	0	0	63,671	102
Subtotal for Absolute Exemptions	22,062,329	151	0	0	22,062,329	151
Total:	39,441,550	414	0	0	39,441,550	414

2025 Certification Totals

BARTONVILLE TOWN OF

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No-New-Revenue Tax Rate Assumption

New Value

C31

Total New Market Value: \$37,041,118 Total New Taxable Value: \$37,009,040

JETI Chapter 313

New Market Value:\$0New Market Value:\$0New Taxable Value:\$0New Taxable Value:\$0

Exemption Loss

New Absolute Exemptions

Exemption Description Count Last Year Market Value
Absolute Exemption Value Loss:

0
0

New Partial Exemptions

Exemption Description Count Partial Exemption Amt

 DV4
 Disabled Veterans 70% - 100%
 1
 12,000

 OV65
 Over 65
 6
 250,000

 Partial Exemption Value Loss:
 7
 262,000

Total NEW Exemption Value 262,000

Increased Exemptions

Exemption Description Count Increased Exemption Amt

Increased Exemption Value Loss:

Total Exemption Value Loss: 262,000

New Special Use (Ag/Timber)

Count 2024 Market Value 2025 Special Use Loss 1,652,651 409 -1,652,242

Average Homestead Value

 Category
 Count of HS
 Average Market
 Average Exemption
 Average Taxable

 A Only
 358
 1,357,941
 6,411
 1,081,282

 A & E
 493
 1,340,568
 12,104
 1,059,866

Property Under Review - Lower Value Used

Count Market Value Lower Market Value Estimated Lower Taxable Value
1 1,252,699 1,141,629 898,216

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BARTONVILLE TOWN OF

State Category Breakdown

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Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
Α	Single-family Residential	504		31,650,685	602,070,429	490,306,171
C1	Vacant Lots and Tracts	86		0	35,576,853	34,760,762
D1	Qualified Open-Space Land	256	2,284.25	0	232,602,455	59,745
D2	Farm or Ranch Improvements on Qualified	130		31,978	10,457,312	9,411,402
E	Rural Land, Not Qualified for Open-Space Land	233		1,802,185	244,731,167	198,224,411
F1	Commercial Real Property	36		3,412,770	90,717,147	89,326,319
F2	Industrial Real Property	4		0	180,970	180,970
G1	Oil and Gas	86		0	554,920	480,998
J2	Gas Distribution Systems	2		0	83,980	83,980
J3	Electric Companies (including Co-ops)	5	4	0	2,204,972	2,029,709
J4	Telephone Companies (including Co-ops)	6		0	653,020	653,020
J6	Pipelines	4		0	329,670	329,670
J7	Cable Companies	1		0	731,430	731,430
L1	Commercial Personal Property	160		143,500	22,420,276	22,420,276
L2	Industrial and Manufacturing Personal Property	1		0	12,860	12,860
M1	Mobile Homes	1		0	149,590	120,554
0	Residential Inventory	19		0	8,222,977	3,052,416
S	Special Inventory	1		0	144,487	144,487
XB	Income Producing Tangible Personal	68		0	55,857	0
XC	Mineral Interest Valued Under \$500(§11.146)	35		0	9,560	0
XR	Nonprofit Water or Wastewater Corporation	3		0	405,878	0
XV	Other Totally Exempt Properties (including	44	7	0	21,223,914	0
		Totals:	2,284.25	37,041,118	1,273,539,724	852,329,180



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2025 Certification Totals
C31

BARTONVILLE TOWN OF

State Category Breakdown

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Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
Α	Single-family Residential	1		0	1,252,699	985,604
		Totals:	0	0	1,252,699	985,604



BARTONVILLE TOWN OF

Page 1P导列TON CAD As of Roll # 0

State Category Breakdown

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
Α	Single-family Residential	505		31,650,685	603,323,128	491,291,775
C1	Vacant Lots and Tracts	86		0	35,576,853	34,760,762
D1	Qualified Open-Space Land	256	2,284.25	0	232,602,455	59,745
D2	Farm or Ranch Improvements on Qualified	130		31,978	10,457,312	9,411,402
E	Rural Land,Not Qualified for Open-Space Land	233		1,802,185	244,731,167	198,224,411
F1	Commercial Real Property	36		3,412,770	90,717,147	89,326,319
F2	Industrial Real Property	4		0	180,970	180,970
G1	Oil and Gas	86		0	554,920	480,998
J2	Gas Distribution Systems	2		0	83,980	83,980
J3	Electric Companies (including Co-ops)	5	4	0	2,204,972	2,029,709
J4	Telephone Companies (including Co-ops)	6		0	653,020	653,020
J6	Pipelines	4		0	329,670	329,670
J7	Cable Companies	1		0	731,430	731,430
L1	Commercial Personal Property	160		143,500	22,420,276	22,420,276
L2	Industrial and Manufacturing Personal Property	1		0	12,860	12,860
M1	Mobile Homes	1		0	149,590	120,554
О	Residential Inventory	19		0	8,222,977	3,052,416
S	Special Inventory	1		0	144,487	144,487
XB	Income Producing Tangible Personal	68		0	55,857	0
XC	Mineral Interest Valued Under \$500(§11.146)	35		0	9,560	0
XR	Nonprofit Water or Wastewater Corporation	3		0	405,878	0
XV	Other Totally Exempt Properties (including	44		0	21,223,914	0
		Totals:	2,284.25	37,041,118	1,274,792,423	853,314,784



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