

2016-2017 TAX LEVY ORDER AND RESOLUTION

AN ORDER AND RESOLUTION FIXING AND LEVYING SCHOOL DISTRICT AD VALOREM TAXES FOR THE CROSBY INDEPENDENT SCHOOL DISTRICT OF HARRIS COUNTY, TEXAS, FOR THE FISCAL YEAR 2016-2017, AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, the Board of Trustees of the Crosby Independent School District finds that the tax for the fiscal year 2016-2017 hereinafter levied for current expenses of the District and the general education of students within said District and for the improvement of the District and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the Board of Trustees of said District further finds that the taxes for the fiscal year 2016-2017, hereinafter levied therefore, are necessary to pay interest and to provide the required sinking fund on outstanding bonds of the District issued for school purposes, and on bonds proposed to be issued for such purposes during the ensuing year.

NOW, THEREFORE: BE IT ORDAINED AND RESOLVED by the Board of Trustees of the **CROSBY INDEPENDENT SCHOOL DISTRICT OF HARRIS COUNTY, TEXAS**, that:

Section 1. For the current expenses and maintenance of the Crosby Independent School District and for the carrying out of its educational function and for the general improvement and maintenance of its property, there is hereby levied and ordered to be assessed and collected for the fiscal year 2016-2017 on all property situated within the limits of the said Crosby Independent School District of Harris County, Texas, on January 1, 2016, and not exempt from taxation by valid laws, **an ad valorem tax at the rate of One Dollar and Seventeen Cents (\$1.17) on the One Hundred (\$100.00) Dollars valuation of such property.**

Section 2. For the purpose of paying interest and providing a sinking fund for the payment of each issue of bonds issued for various school purposes including the various installments of principal falling due during the ensuing year on serial bonds issued for such purposes, and for the purpose of paying interest and making provision for the sinking fund on such bonds as may be issued for various school purposes during the ensuing year, there is hereby levied and ordered to be assessed and collected for the fiscal year 2016-2017 on all property situated within the limits of the Crosby Independent School District of Harris County, Texas, on January 1, 2016, and not exempt from taxation by valid laws, an ad valorem tax for each of the issues of bonds and capital expenditures, **the sum of said respective levy fifty hundredth Cents (\$.50) on the One Hundred (\$100.00) Dollars valuation of such property.**

PASSED AND APPROVED, by the Board of Trustees of the Crosby Independent School District of Harris County, Texas, on this the 19th day of September, 2016.

Dr. James Hofmann, Board President
Board of Trustees

ATTEST:

Carla Mills Windfont, Board Secretary
Board of Trustees

CROSBY INDEPENDENT SCHOOL DISTRICT

September 19, 2016

AGENDA ITEM

Consider the resolution adopting an order approving the Crosby Independent School District Property Tax Roll for the 2016-2017 Fiscal Year.

EXPLANATION OR RATIONALE:

The State of Texas Truth in Taxation laws require the governing body to approve the appraisal rolls received from Harris County Appraisal District before approving a tax rate to levy on the appraised values.

RECOMMENDATION:

Administration recommends adopting the resolution order approving the Crosby Independent School District property Harris County Appraisal Roll for the fiscal year 2016-2017.

FINANCIAL OR PERSONNEL IMPLICATION:

None

ACTION TAKEN:

_____ **NO ACTION REQUIRED**

_____ **TABLED**

_____ **VOTE**

MOTION _____ **SECOND** _____ **VOTE** _____

**RESOLUTION ADOPTING AN ORDER APPROVING
THE CROSBY INDEPENDENT SCHOOL DISTRICT
PROPERTY TAX ROLL**

WHEREAS, the Chief Appraiser for the Harris County Appraisal District, pursuant to Section 26.01, Texas Property Tax Code, as amended, have certified to the Assessor/Collector of the Crosby Independent School District that the part of the appraisal roll for such Appraisal District that lists the property taxable by the School District and its values; and

WHEREAS, the Tax Assessor/Collector for the Crosby Independent School District, has, pursuant to Section 26.04, Texas Property Tax Code, as amended, submitted the certified appraisal rolls for the Crosby Independent School District to the Board of Trustees of the District showing the total appraised, assessed, and taxable values of all property and the taxable value of new property; and

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CROSBY INDEPENDENT SCHOOL DISTRICT THAT:

Section I: The appraisal roll as submitted by the Assessor/Collector for the Crosby Independent School District for the year 2016 be, and is hereby, in all things approved as the Property Tax Roll for the District.

Section II: Such Order shall be effective from and after the date of its passage as made and provided by applicable laws of the State and of the Crosby Independent School District.

IT IS SO ORDERED.

PASSED AND APPROVED by the Board of Trustees of the Crosby Independent School District, on this the 19th day of September, A.D. 2016.

Dr. James Hofmann
Board President

ATTEST:

Carla Mills Windfont
Board Secretary

HARRIS COUNTY APPRAISAL DISTRICT
HOUSTON, TEXAS

THE STATE OF TEXAS,)
COUNTY OF HARRIS.)

2016
CERTIFICATION OF APPRAISAL ROLL AND
LISTING OF PROPERTIES UNDER SECS. 26.01(c) AND (d)
FOR
Crosby ISD

Pursuant to Section 26.01(a), Texas Tax Code, I hereby certify the 2016 appraisal roll of properties taxable by Crosby ISD. The roll is delivered in printed and electronic forms.

The total appraised value now on the appraisal roll for this unit is: \$1,762,466,142

The taxable value now on the appraisal roll for this unit is: \$1,390,785,552

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: \$167,058,694

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 \$194,954,722

Signed this 26th day of August, 2016



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 2016 appraisal roll on this the 26th day of August, 2016

Charlene Higgins

HARRIS COUNTY APPRAISAL DISTRICT
 UNCERTIFIED ROLL SUMMARY 00

005 CROSSBY ISD
 TAX YEAR: 2016

LAST UPDATED: 08/12/2016
 DELV DATE: 08/26/2016

TYPE	UNITS	MARKET	APPRAISED	OWNERS VALUE	ESTIMATED FINAL TAXABLE VALUE WITH HEARING LOSS
ACCOUNTS ON HTS	1,457	208,836,515	198,249,958	190,666,131	167,058,694
ACCOUNTS ON PTS	920	73,649,842	62,786,649	68,346,961	53,025,693
OTHER ACCOUNTS	2,167	202,095,517	190,416,226	171,957,366	141,929,029
TOTAL UNCERTIFIED	4,544	\$484,581,874	\$451,452,833	\$430,970,458	\$362,013,416

HARRIS COUNTY APPRAISAL DISTRICT
 CERTIFIED YEAR COMPARE REPORT
 PROPERTY USE CATEGORY RECAP

005 CROSBY ISD
 2016 CERTIFIED APPRAISAL ROLL 00

LAST UPDATED 08/12/2016
 DELY DATE 08/26/2016

PROPERTY USE CATEGORY	YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
A1 Real, Residential, Single-Family	2016	7,248	5,820.3894	989,540,702	0	171,882,134	817,658,568
	2015	8,070	6,899.4263	1,028,566,958	0	190,433,396	838,133,562
		-0.10%	-0.16%	-0.04%	0.00%	-0.10%	-0.02%
A2 Real, Residential, Mobile Homes	2016	0	0.0000	0	0	0	0
	2015	945	1,169.0142	40,795,101	0	10,837,026	29,958,075
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
B1 Real, Residential, Multi-Family	2016	10	29.7833	9,209,238	0	0	9,209,238
	2015	13	32.7320	12,063,826	0	0	12,063,826
		-0.23%	-0.09%	-0.24%	0.00%	0.00%	-0.24%
B2 Real, Residential, Two-Family	2016	8	5.2902	1,219,607	0	0	1,219,607
	2015	11	6.2117	1,351,333	0	0	1,351,333
		-0.27%	-0.15%	-0.10%	0.00%	0.00%	-0.10%
B3 Real, Residential, Three-Family	2016	3	0.5280	183,292	0	0	183,292
	2015	3	0.5280	183,292	0	0	183,292
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
B4 Real, Residential, Four- or More-Family	2016	0	0.0000	0	0	0	0
	2015	2	0.7695	494,658	0	25,000	469,658
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C1 Real, Vacant Lots/Tracts	2016	31	47.3110	765,185	0	0	765,185
	2015	43	76.0157	1,368,683	0	1,264	1,367,419
		-0.28%	-0.38%	-0.44%	0.00%	0.00%	-0.44%
C2 Real, Vacant Commercial	2016	209	829.9299	15,026,097	0	0	15,026,097
	2015	239	1,231.8988	18,197,452	0	598,727	17,598,725
		-0.13%	-0.33%	-0.17%	0.00%	0.00%	-0.15%
C3 Real, Vacant	2016	2,514	3,222.3784	45,559,626	0	302,359	45,257,267
	2015	2,889	2,285.9943	48,420,339	0	412,813	48,007,526
		-0.13%	0.41%	-0.06%	0.00%	-0.27%	-0.06%
D1 Real, Qualified Agricultural Land	2016	710	22,301.1632	0	5,897,491	0	5,897,491
	2015	814	25,320.1962	0	5,996,076	76	5,996,000
		-0.13%	-0.12%	0.00%	-0.02%	0.00%	-0.02%
D2 Real, Unqualified Agricultural Land	2016	110	2,561.4873	19,077,501	0	0	19,077,501
	2015	258	5,367.4503	34,124,101	0	0	34,124,101
		-0.57%	-0.52%	-0.44%	0.00%	0.00%	-0.44%

HARRIS COUNTY APPRAISAL DISTRICT
 CERTIFIED YEAR COMPARE REPORT
 PROPERTY USE CATEGORY RECAP

LAST UPDATED 08/12/2016
 DELV DATE 08/26/2016

005 CROSBY ISD
 2016 CERTIFIED APPRAISAL ROLL 00

PROPERTY USE CATEGORY	YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
E1 Real, Farm & Ranch Improved	2016	31	30.6496	7,183,236	0	770,000	6,413,236
	2015	65	75.0192	12,909,420	0	1,507,500	11,401,920
		-0.52%	-0.59%	-0.44%	0.00%	-0.49%	-0.44%
F1 Real, Commercial	2016	294	1,283.5858	138,916,385	0	394,190	138,522,195
	2015	331	1,333.8081	135,314,559	0	535,795	134,778,764
		-0.11%	-0.05%	0.03%	0.00%	-0.26%	0.03%
F2 Real, Industrial	2016	10	174.4094	40,524,954	0	19,207,969	21,316,985
	2015	11	174.6390	41,243,658	0	19,748,030	21,495,628
		-0.09%	0.00%	-0.02%	0.00%	-0.03%	-0.01%
G1 Oil and Mineral Gas Reserves	2016	212	0.0000	13,634,530	0	880	13,633,650
	2015	223	0.0000	12,738,290	0	5,750	12,732,540
		-0.05%	0.00%	0.07%	0.00%	-0.85%	0.07%
G2 Real Property Other Mineral Reserves	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
H1 Tangible, Vehicles	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
H2 Tangible, Goods In Transit	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
I1 Real, Banks	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
J1 Real & Tangible Personal, Utility Water	2016	7	1.3211	123,802	0	0	123,802
	2015	10	2.1590	207,374	0	0	207,374
		-0.30%	-0.39%	-0.40%	0.00%	0.00%	-0.40%
J2 Gas Companies	2016	1	0.0000	1,425,630	0	0	1,425,630
	2015	1	0.0000	1,121,270	0	0	1,121,270
		0.00%	0.00%	0.27%	0.00%	0.00%	0.27%
J3 Electric Companies	2016	34	400.8841	24,734,022	0	0	24,734,022
	2015	36	409.6281	24,245,748	0	0	24,245,748
		-0.06%	-0.02%	0.02%	0.00%	0.00%	0.02%

HARRIS COUNTY APPRAISAL DISTRICT
 CERTIFIED YEAR COMPARE REPORT
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LAST UPDATED 08/12/2016
 DELY DATE 08/26/2016

005 CROSBY ISD
 2016 CERTIFIED APPRAISAL ROLL 00

PROPERTY USE CATEGORY	YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
34 Telephone Companies	2016	8	1.0589	3,897,931	0	0	3,897,931
	2015	8	1.0589	4,121,825	0	300	4,121,525
		0.00%	0.00%	-0.05%	0.00%	0.00%	-0.05%
35 Railroads	2016	11	132.6300	6,286,940	0	0	6,286,940
	2015	11	132.6300	5,915,756	0	0	5,915,756
		0.00%	0.00%	0.06%	0.00%	0.00%	0.06%
36 Pipelines	2016	85	2.5600	55,068,729	0	206,660	54,862,069
	2015	85	2.5600	56,048,019	0	141,339	55,906,680
		0.00%	0.00%	-0.02%	0.00%	0.46%	-0.02%
37 Major Cable Television Systems	2016	2	0.0000	6,258,280	0	0	6,258,280
	2015	3	0.0000	5,851,470	0	0	5,851,470
		-0.33%	0.00%	0.07%	0.00%	0.00%	0.07%
L1 Tangible, Commercial	2016	542	0.0000	33,053,257	0	411,214	32,642,043
	2015	917	0.0000	50,537,986	0	2,532,484	48,005,502
		-0.41%	0.00%	-0.35%	0.00%	-0.84%	-0.32%
L2 Tangible, Industrial	2016	99	0.0000	224,124,655	0	66,574,865	157,549,790
	2015	190	0.0000	377,662,348	0	46,104,153	331,558,195
		-0.48%	0.00%	-0.41%	0.00%	0.44%	-0.52%
M1 Tangible, Nonbusiness Watercraft	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M2 Tangible, Nonbusiness Aircraft	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M3 Tangible, Mobile Homes	2016	0	0.0000	0	0	0	0
	2015	899	0.0000	19,423,175	0	4,643,548	14,779,627
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
M4 Tangible, Miscellaneous	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
N1 Intangibles	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

HARRIS COUNTY APPRAISAL DISTRICT
 CERTIFIED YEAR COMPARE REPORT
 PROPERTY USE CATEGORY RECAP

005 CROSBY ISD
 2016 CERTIFIED APPRAISAL ROLL 00

LAST UPDATED 08/12/2016
 DELV DATE 08/26/2016

PROPERTY USE CATEGORY	YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
O1 Inventory	2016	9	0.0000	90,000	0	0	90,000
	2015	400	91.4069	1,014,244	0	0	1,014,244
		-0.98%	0.00%	-0.91%	0.00%	0.00%	-0.91%
O2 Inventory	2016	12	0.0000	1,344,114	0	0	1,344,114
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
S1 Dealer Inventory	2016	9	0.0000	7,390,619	0	0	7,390,619
	2015	7	0.0000	6,831,914	0	0	6,831,914
		0.29%	0.00%	0.08%	0.00%	0.00%	0.08%
U0 Unknown	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XA Public Property for Housing Indigent Persons	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XB Income Producing Personal Property (<\$500)	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XC Mineral Interest (<\$500)	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XD Improving Property for Housing w/ Volunteer Labor	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XE Community Housing Development Organizations	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XF Assisting Ambulatory Health Care Centers	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XG Primarily Performing Charitable Functions	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

HARRIS COUNTY APPRAISAL DISTRICT
 CERTIFIED YEAR COMPARE REPORT
 PROPERTY USE CATEGORY RECAP

005 CROSBY ISD
 2016 CERTIFIED APPRAISAL ROLL 00

LAST UPDATED 08/12/2016
 DELV DATE 08/26/2016

PROPERTY USE CATEGORY	YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
XH Developing Model Colonia Subdivisions	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
XI Youth spiritual, Mental and Physical Development	2016	2	21.2632	636,893	0	636,893	0
	2015	2	21.2632	637,893	0	637,893	0
XJ Private Schools	2016	1	0.7660	201,187	0	201,187	0
	2015	1	0.7660	201,410	0	201,410	0
XL Economic Development Services to Local Community	2016	1	0.0000	80,340	0	80,340	0
	2015	1	0.0000	80,340	0	80,340	0
XM Marine Cargo Containers	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
XN Motor Vehicles Leased for Personal Use	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
XO Motor Vehicles (Income Production & Personal Use)	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
XP Offshore Drilling Equipment Not In Use	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
XQ Intracoastal Waterway Dredge Disposal Site	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
XR Nonprofit Water or Wastewater Corporations	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
XS Raw Cocoa and Green Coffee Held in Harris County	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0

HARRIS COUNTY APPRAISAL DISTRICT
 CERTIFIED YEAR COMPARE REPORT
 PROPERTY USE CATEGORY RECAP

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005 CROSBY ISD
 2016 CERTIFIED APPRAISAL ROLL 00

PROPERTY USE CATEGORY	YEAR	UNITS	ACREAGE	APPRAISED	PRODUCTIVITY	EXEMPTIONS	TAXABLE VALUE
XT Limitation on Taxes in Certain Municipalities	2016	0	0.0000	0	0	0	0
	2015	0	0.0000	0	0	0	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XU Miscellaneous Exemptions	2016	2	7.4899	1,000,945	0	1,000,945	0
	2015	2	7.4899	1,001,128	0	1,001,128	0
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
XV Other Exempt (Incl Public, Religious, Charitable)	2016	787	4,806.0539	110,000,954	0	110,000,954	0
	2015	807	4,951.7282	111,475,203	0	111,430,326	44,877
		-0.02%	-0.03%	-0.01%	0.00%	-0.01%	0.00%
JURISDICTION TOTALS:							
	2016	13,002	41,680.9326	\$1,756,558,651	\$5,897,491	\$371,670,590	\$1,390,785,552
	2015	17,297	49,614.3935	\$2,054,148,773	\$5,996,076	\$390,878,298	\$1,669,266,551