

**City of Log Cabin**  
**Ordinance 100**  
**Property Tax Rate for 2003-2004**

BE IT RESOLVED:

That the Texas State Property Tax Code requires that the tax rate for property tax in each municipality be established for each taxable year. That term being from October 1 to September 30.


That the Henderson County Appraisal District Notice of Effective Operating Tax Rate for the City of Log Cabin, Texas dated September 12, 2002 is .226552 per \$100.00. Maximum rate allowed is 1.08 times the effective rate, which is .242669 per \$100.00 (General Fund M&O)

Be it resolved therefore that by this ordinance the City Council establishes the operating rate of .290897 per \$100.00 evaluation, this being the adjusted operating rate to keep the same tax rate from the previous year.


Be it resolved, also, that the Road Bond (Debt Service I&S) for the year 2003-2004 in the amount of \$53,857.00, has been established by the Henderson County Appraisal District at the rate of .310703 per \$100.00. This is the rate to be paid for the Tax Year, October 1, 2003 thru September 30, 2004. The City of Log Cabin operating tax, as established by the Henderson County Appraisal District is set at a total of (.290897 /\$100 plus .310703/\$100) .6016 per \$100.00 for the tax year of 2003.

By this ordinance the City Council of Log Cabin hereby authorizes the Mayor and City Secretary to affix their signatures hereto for the City of Log Cabin.

Passed and approved this 12th day of September 2003.

  
Brenda Strickland,  
Mayor Pro Tem, City of Log Cabin

Attest:

  
City Secretary

	2001/2002	2002/2003		
Taxable Tax Base	\$14,263,330.00	\$15,564,495.00		
Divided by 100	\$142,633.30	\$155,644.95		
M & O Tax Rate	\$0.306783	\$0.306783		
I & S Tax Rate	\$0.294817	\$0.294817		
<b>Tax Rate</b>	<b>\$0.601600</b>	<b>\$0.601600</b>		
<b>Total Tax Billed</b>	<b>\$85,808.19</b>	<b>\$93,636.00</b>		
Current Property Tax	\$48,025.67	\$47,380.73		
Delinquent Property Tax	\$4,911.49	\$8,695.52		
I&S Tax	\$15,173.38	\$44,914.31		
<b>Total Tax Collected</b>	<b>\$68,110.54</b>	<b>\$100,990.56</b>		
<b>% of Tax Collected</b>	<b>79.38%</b>	<b>107.85%</b>		
	2003/2004			
Taxable Tax Base	\$17,334,030.00	\$17,334,031.00	\$17,334,032.00	\$17,334,033.00
Divided by 100	\$173,340.30	\$173,340.31	\$173,340.32	\$173,340.33
	<b>Effective Tax Rate</b>	<b>Max Unless Pub</b>	<b>Rollback Tax Rate</b>	<b>2002/2003 Rate</b>
M & O Tax Rate	\$0.226552	0.242669	0.295887	0.290897
I & S Tax Rate	\$0.310703	0.310703	0.310703	0.310703
<b>Tax Rate</b>	<b>\$0.537255</b>	<b>0.553372</b>	<b>0.60659</b>	<b>0.6016</b>
<b>Total Tax Billed</b>	<b>\$93,127.94</b>	<b>\$95,921.67</b>	<b>\$105,146.50</b>	<b>\$104,281.54</b>
Property Tax to be Billed	\$39,270.59	\$42,064.32	\$51,289.15	\$50,424.18
I&S Tax to be Billed	\$53,857.35	\$53,857.35	\$53,857.36	\$53,857.36
<b>Total Tax Billed</b>	<b>\$93,127.94</b>	<b>\$95,921.67</b>	<b>\$105,146.50</b>	<b>\$104,281.54</b>



# Henderson County Appraisal District

August <sup>25</sup>/<sub>7</sub>, 2001

## BOARD OF DIRECTORS

Joe Masso, Chairman  
Robert Lavern, Vice-Chairman  
Mike Hutchison, Secretary  
Ronny Harris  
Tommy Tanner

## CHIEF APPRAISER

Bill Jackson, CTA/RPA

Ms Krista McAnally  
City of Log Cabin  
14387 Alamo Road  
Malakoff, TX 75148

Re: 2003 Notice of Effective Tax Rate Publication

Dear Krista:

Enclosed is a copy of the Effective Tax Rate Worksheet and Notice of Effective Tax Rate, which we have prepared for your jurisdiction. This notice is in final format and is ready for delivery to the newspaper of your choice for publication.

Effective January 1, 2000, the Property Tax Code states that a taxing unit must publish special notices and hold a public hearing before adopting a tax rate that exceeds the lower of the rollback rate or 103% of the effective rate. Your hearing limit (103%) is \$0.553372/\$100. If your governing body proposes a tax rate above this amount, you will be required to publish and hold hearings.

Should you have questions or need further information in this regard, please do not hesitate to call.

Yours truly,

A handwritten signature in cursive script that reads "Donna".

Donna Bailey, RPA/RTA  
Office Manager

Enclosure





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**2003 Property Tax Rates  
in CITY OF LOG CABIN**

This notice concerns 2003 property tax rates for CITY OF LOG CABIN. It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's effective tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's rollback tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

**Last year's tax rate:**

Last year's operating taxes	\$ 47,749
Last year's debt taxes	\$ 45,887
Last year's total taxes	\$ 93,636
Last year's tax base	\$ 15,564,495
Last year's total tax rate	0.601600 /\$100

**This year's effective tax rate:**

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ 93,128
÷ This year's adjusted tax base (after subtracting value of new property)	\$ 17,334,030
= This year's effective tax rate	0.537255 /\$100
x 1.03 = maximum rate unless unit publishes notices and holds hearing	0.553372 /\$100

**This year's rollback tax rate:**

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, and/or enhanced indigent health care expenditures)	\$ 47,490
÷ This year's adjusted tax base	\$ 17,334,030
= This year's effective operating rate	0.273970 /\$100
x 1.08 = this year's maximum operating rate	0.295887 /\$100
+ This year's debt rate	0.310703 /\$100
= This year's rollback rate	0.606590 /\$100

**Statement of Increase/Decrease**

If CITY OF LOG CABIN adopts a 2003 tax rate equal to the effective tax rate of \$0.537255 per \$100 of value, taxes would increase compared to 2002 taxes by \$6,232.

**Schedule A**

**Unencumbered Fund Balances**

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

<b>Type of Property Tax Fund</b>	<b>Balance</b>
GENERAL FUND	\$500
DEBT SERVICE	\$0

**Schedule B**

**2003 Debt Service**

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

<b>Description of Debt</b>	<b>Principal or Contract Payment to be Paid from Property Taxes</b>	<b>Interest to be Paid from Property Taxes</b>	<b>Other Amounts to be Paid</b>	<b>Total Payment</b>
BONDS	\$8,000	\$17,592	\$0	\$25,592
ROAD REPAIR	\$24,000	\$0	\$0	\$24,000
Total Required for 2003 Debt Service				\$49,592
- Amount (if any) paid from funds listed in Schedule A				\$500
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2003				\$49,092
+ Amount added in anticipation that the unit will collect only 85.00% of its taxes in 2003				\$8,663
= Total Debt Levy				\$57,755

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 1751 Enterprise Street, Athens, TX.

Name of person preparing this notice: Donna Bailey, RTA/RPA

Title: Office Manager - Henderson CAD

Date Prepared: August 25, 2003

## 2003 Effective Tax Rate Worksheet

**Entity Name:** CITY OF LOG CABIN

**Date:** 08/25/2003

(Note: School districts are not required to publish an effective tax rate. School districts may complete this worksheet, at their option, or may skip to the Rollback Tax Rate Worksheet.)

1.	2002 total taxable value. Enter the amount of 2002 taxable value on the 2002 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25(d) one-third over-appraisal corrections from these adjustments. This value includes the taxable value of over-65 homesteads (will deduct in line 2 below) and the captured value for tax increment financing (will deduct taxes in line 14 below).	\$15,564,560
2.	SCHOOL DISTRICTS. Enter 2002 taxable value of over-65 homesteads with tax ceilings. Other units enter "0".	\$0
3.	Preliminary 2002 adjusted taxable value. Subtract line 2 from line 1.	\$15,564,560
4.	2002 total tax rate (per \$100).	0.601600
5.	2002 taxable value lost because court appeals of ARB decisions reduced 2002 appraised value.	
	A Original 2002 ARB values:	\$0
	B 2002 values resulting from final court decisions:	\$0
	C 2002 value loss. Subtract B from A:	\$0
6.	2002 taxable value, adjusted for court-ordered reductions. Add line 3 and line 5C.	\$15,564,560
7.	2002 taxable value of property in territory the unit deannexed after January 1, 2002. Enter the 2002 value of property in deannexed territory.	\$0
8.	2002 taxable value lost because property first qualified for an exemption in 2003. 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 due to freepoint exemptions or tax abatements.	
	A Absolute exemptions. Use 2002 market value:	\$47,510
	B Partial exemptions. 2003 exemption amount, or 2003 percentage exemption times 2002 value:	\$36,900
	C Value loss. Total of A and B.	\$84,410



# 2003 Effective Tax Rate Worksheet

Entity Name: CITY OF LOG CABIN

Date: 08/25/2003

9.	2002 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 2003. Use only those properties that first qualified in 2003; do not use properties that qualified in 2002.	
A	2002 market value:	\$0
B	2003 productivity or special appraised value:	\$0
C	Value loss. Subtract B from A:	\$0
10.	Total adjustments for lost value. Add lines 7, 8C, and 9C.	\$84,410
11.	2002 adjusted taxable value. Subtract line 10 from line 6.	\$15,480,150
12.	Adjusted 2002 taxes. Multiply line 4 times line 11 and divide by 100.	\$93,128
13.	Taxes refunded for years preceding tax year 2002: Enter the amount of taxes refunded during the last budget year for tax years preceding tax year 2002. Types of refunds include court decisions, Section 25.25(b) and (c) corrections, and Section 31.11 payment errors. Do not include refunds for tax year 2002. This line applies only to tax years preceding tax year 2002.	\$0
14.	Taxes in tax increment financing (TIF) for tax year 2002: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. This line does not apply to school districts or to taxing units in counties with 500,000 or more population.	\$0
15.	Adjusted 2002 taxes with refunds. Add lines 12 and 13, subtract line 14.	\$93,128

## 2003 Effective Tax Rate Worksheet

Entity Name: CITY OF LOG CABIN

Date: 08/25/2003

<b>16.</b>	Total 2003 taxable value on the 2003 certified appraisal roll today. This value includes only certified values and includes the taxable value of over-65 homesteads with school tax ceilings.	
<b>A</b>	Certified values only:	\$18,588,480
<b>B</b>	Counties: Include railroad rolling stock values certified by the State Comptroller:	\$0
<b>C</b>	Pollution control exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control property (use this line based on attorney's advice):	\$0
<b>D</b>	Tax increment financing: Deduct the 2003 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2003 taxes will be deposited into the tax increment fund. This line does not apply to school districts or to taxing units in counties with 500,000 or more population. Other units, enter "0".	\$0
<b>E</b>	Add A and B, Subtract C and D:	\$18,588,480
<b>17.</b>	Total value of properties under protest or not included on certified appraisal roll.	
<b>A</b>	2003 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total here.	\$0
<b>B</b>	2003 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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 here.	\$0
<b>C</b>	Add A and B:	\$0
<b>18.</b>	School Districts. Enter 2003 taxable value of over-65 homesteads with tax ceilings. Other units enter "0".	\$0
<b>19.</b>	2003 total taxable value. Add lines 16E and 17C. Subtract line 18.	\$18,588,480
<b>20.</b>	Total 2003 taxable value of properties in territory annexed after January 1, 2002. Include both real and personal property. Enter the 2003 value of property in territory annexed, including any territory annexed by the school district.	\$0

# 2003 Effective Tax Rate Worksheet

Entity Name: CITY OF LOG CABIN

Date: 08/25/2003

21.	Total 2003 taxable value of new improvements and new personal property located in new improvements. "New" means the item was not on the appraisal roll in 2002. An improvement is a building, structure, fixture or fence erected on or affixed to land. A transportable structure erected on its owner's land is also included unless it is held for sale or is there only temporarily. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must (1) have been brought into the unit after January 1, 2002, and (2) be located in a new improvement. New improvements does include property on which a tax abatement agreement has expired for 2003. New improvements do not include mineral interests produced for the first time, omitted property that is back assessed, and increased appraisals on existing property.	\$1,254,450
22.	Total adjustments to the 2003 taxable value. Add lines 20 and 21.	\$1,254,450
23.	2003 adjusted taxable value. Subtract line 22 from line 19.	\$17,334,030
24.	2003 effective tax rate. Divide line 15 by line 23 and multiply by 100. (/ \$100)	0.537255
25.	COUNTIES ONLY. Add together the effective tax rates for each type of tax the county levies. The total is the 2003 county effective tax rate. (/ \$100)	

A county, city, or hospital district that adopted the additional sales tax in August or November 2002, or in January or May 2003, must adjust its effective tax rate. The Additional Sales Tax Rate Worksheet, immediately following the rollback worksheet, sets out this adjustment. Do not forget to complete the Additional Sales Tax Rate Worksheet if the taxing unit adopted the additional sales tax on these dates.

# 2003 Rollback Tax Rate Worksheet

Entity Name: CITY OF LOG CABIN

Date: 08/25/2003

26.	2002 Maintenance and Operations tax rate./(\$100)	0.306783
27.	2002 adjusted taxable value. Enter the amount from line 11.	\$15,480,150
28.	2002 maintenance and operations taxes.	
A	Multiply line 26 by line 27 and divide by 100:	\$47,490
B	Cities, counties, and hospital districts with additional sales tax: Amount of additional sales tax collected and spent on maintenance and operations in 2002. Enter amount from full year's sales tax revenue spent for M&O in 2002 fiscal year, if any. Other units, enter "0". Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent:	\$0
C	Counties: Enter the amount for the state criminal justice mandate. If second or later year, the amount is for increased cost above last year's amount. Other units, enter "0".	\$0
D	Transferring function: If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the unit discontinuing the function in the 12 months preceding the month of this calculation. If the unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the unit operated the function. The unit discontinuing the function will subtract this amount in H below. The unit receiving the function will add this amount in H below. Other units, enter "0".	\$0
E	Taxes refunded for years preceding tax year 2002: Enter the amount of M&O taxes refunded during the last budget year for tax years preceding tax year 2002. Types of refunds include court decisions, Section 25.25(b) and (c) corrections, and Section 31.11 payment errors. Do not include refunds for tax year 2002. This line applies only to tax years preceding tax year 2002:	\$0
F	Enhanced indigent health care expenditures: Enter the increased amount for the current year's enhanced indigent health care expenditures above the preceding tax year's enhanced indigent health care expenditures, less any state assistance:	\$0
G	Taxes in tax increment financing (TIF): Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. This line does not apply to school districts or to taxing units in counties with 500,000 or more population. Other units, enter "0".	\$0
H	Adjusted M&O Taxes. Add A,B,C,E and F. For unit with D, subtract if discontinuing function and add if receiving function. Subtract G.	\$47,490
29.	SCHOOL DISTRICTS ONLY: Complete the Texas Education Agency's worksheet entitled Worksheet to Assist Districts in Calculating Rollback Rate. Enter amount on line 44 of the TEA worksheet for the 2003-04 M&O component here.	\$0

# 2003 Rollback Tax Rate Worksheet

Entity Name: CITY OF LOG CABIN

Date: 08/25/2003

<b>30.</b>	2003 adjusted taxable value.	
<b>A</b>	Enter line 23 from the effective tax rate worksheet. School districts, enter line 19; if a school district did not complete the Effective Tax Rate Worksheet, the school district does the following steps (1) to (5) below.	\$17,334,030
<b>A1</b>	Total 2003 taxable value on the 2003 certified appraisal roll today. This value includes only certified values and includes the taxable value of over-65 homesteads with school tax ceilings. Include also the taxable value in reinvestment zone, but remember that the unit will deposit a portion of the taxes to a special tax increment fund.	\$0
<b>A2</b>	Total 2003 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total here.	\$0
<b>A3</b>	Total 2003 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at the time of appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list, 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 here.	\$0
<b>A4</b>	2003 taxable value of over-65 homesteads with tax ceilings.	\$0
<b>A5</b>	2003 taxable value. Add lines (1), (2), and (3) and subtract (4) and enter above at A.	
<b>B</b>	School Districts: Subtract the 2003 captured appraised value of real property taxable by the school district in a tax increment financing zone for which the 2003 taxes will be deposited into the tax increment fund. Also, subtract any new property value that is subject to a Chapter 313 tax limitation agreement. Other units, enter "0".	\$0
<b>C</b>	Subtract B from A.	\$17,334,030
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<b>31.</b>	2003 calculated maintenance and operations rate. Divide line 28H by line 30C and multiply by 100. School districts: Divide line 29 by line 30C, and multiply by 100.	0.273970
<hr/>		
<b>32.</b>	2003 rollback maintenance and operation rate. County, cities, and others: Multiply line 31 by 1.08. School Districts: Add \$0.06 to line 31. (See lines 50 to 53 for additional rate for pollution control expenses, and lines 54 to 57 for additional rate for school employee health program.)	0.295887

# 2003 Rollback Tax Rate Worksheet

Entity Name: CITY OF LOG CABIN

Date: 08/25/2003

33.	Total 2003 debt to be paid with property taxes and additional sales tax revenue. "Debt" means the interest and principal that will be paid on debts that (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 unit's budget as maintenance and operations expenses. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet these four conditions above. Include only amounts that will be paid from property tax revenue (or additional sales tax revenue). Do not include appraisal district budget payments. List the debt in "Schedule B: Debt Service". If using unencumbered funds, subtract unencumbered fund amount used from total debt and list remainder here. School districts do not have a Schedule B requirement. School districts subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment (EDA) program and/or instructional facilities allotment (IFA) program.	\$49,092
34.	Certified 2002 excess debt collections. Enter the amount certified by the collector.	\$0
35.	Adjusted 2003 debt. Subtract line 34 from line 33.	\$49,092
36.	Certified 2003 anticipated collection rate. Enter the rate certified by the collector. If the rate is 100 percent or greater, enter 100 percent.	85.00%
37.	2003 debt adjusted for collections. Divide line 35 by line 36.	\$57,755
38.	2003 total taxable value. Enter the amount on line 19. School districts enter line 30C.	\$18,588,480
39.	2003 debt tax rate. Divide line 37 by line 38 and multiply by 100	0.310703
40.	2003 rollback tax rate. Add lines 32 and 39.	0.606590
41.	COUNTIES ONLY. Add together the rollback tax rates for each type of tax the county levies. The total is the 2003 county rollback tax rate.	

A taxing unit that adopted the additional sales tax must complete the lines for the Additional Sales Tax Rate. A taxing unit seeking additional rollback protection for pollution control expenses completes the additional Rollback Protection for Pollution Control. A school district seeking additional rollback protection for expenses with the school employee health program completes the Additional Rollback Protection for School Employee Health Program.

**CITY OF LOG CABIN  
AGENDA FOR SPECIAL CITY COUNCIL MEETING  
September 25, 2003**

**NOTICE TO THE PUBLIC:**

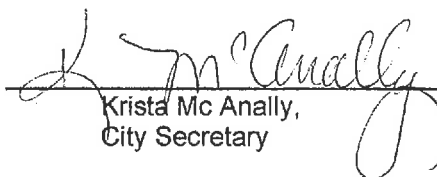
Notice is hereby given that a special workshop of the City Council of the City of Log Cabin will be held on Thursday September 25, 2003, at 7:00 P.M., at the City Hall, Log Cabin, Texas.

The subjects to be discussed or considered or upon which any formal action is to be taken are as follows:

- Items do not have to be taken in the same order as shown on meeting notice.
- 1. Invocation.
- 2. Roll Call.
- 3. Discuss and take action, if any regarding Proposed 2003-2004 Property Tax Rate.
- 4. Discuss and take action, if any regarding Amendment of City Ordinance 31C concerning procedural changes concerning citation & code violations.
- 5. Executive Session as Authorized by Local Government Code 551.074
  - a. Review patrolling and police procedures and schedules
  - b. Interview of candidate for sergeant or chief of police
- 6. Discuss and take action, if any regarding action from Executive Session.
- 7. Discuss and take action, if any regarding City Business
  - a. Results of Title Search on all Commercial Property by Boswell Fowler
  - b. Sale of commercial acreage on Hwy 198 to D J Riley
- 8. Adjourn

If during the course of the meeting any discussion of any item on the agenda be held in executive or closed session, the council will convene in such executive or closed session in accordance with the open meeting act, article 6252-17, Texas Revised Statutes.

If a closed session is necessary, the meeting will be re-opened after the closed session.

  
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Krista Mc Anally,  
City Secretary

Copies:           City Hall BB  
                      City Attorney  
                      City Newspaper

This noticed is posted Monday Sept. 22, 2003 on or before 5:00 p. m.