

**CITY OF COLLINSVILLE, TEXAS  
ORDINANCE NO. 813-2024**

**AN ORDINANCE OF THE CITY OF COLLINSVILLE, TEXAS SETTING, FIXING, AND ADOPTING THE TAX RATE ON TAXABLE PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF COLLINSVILLE FOR THE YEAR 2024; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING APPLICATION OF TAXES COLLECTIBLE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 26.05 of the Texas Tax Code requires that the City of Collinsville, Texas (the “City”), adopt a tax rate for 2024 by September 30, 2024; and

**WHEREAS**, pursuant to Chapter 26 of the Texas Tax Code, the Tax Assessor-Collector for the City has calculated the tax rate for 2024 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 City Council is of the opinion that the tax rate for the year 2024 set, fixed and adopted herein below is proper.

**NOW, THEREFORE, BE IT THEREFORE ORDAINED BY THE CITY COUNCIL OF THE CITY OF COLLINSVILLE, 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. Tax Rate Adopted.** That the City Council previously approved the 2024 Certified Property Tax Values for the City of Collinsville, Texas pursuant to Ordinance No. 805-2024 in the amount of \$201,638,562 as submitted by the Grayson County Appraisal District to the City, attached hereto as **Exhibit “A”**. That there is hereby levied and ordered to be assessed and collected an ad valorem tax rate of **\$0.610000** on each One Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the City of Collinsville on the 1st day of January 2024, and not exempted from taxation by the constitution and laws of the State of Texas to provide for the expenses of the City of Collinsville for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025. The said tax is made up of components, as set forth in this Ordinance:

- a. For the maintenance and support of the General Government (General Fund) for the fiscal year 2024-2025, **\$0.527888** on each \$100 valuation of property.

- b. For debt services for the fiscal year 2024-2025, **\$0.082112** 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 34.17% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$134.44.**

**Section 3. Due Date of Taxes.** That taxes levied under this ordinance shall be due October 1, 2024, and if not paid on or before January 31, 2025, 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 4. Place of Payment/Collection.** Taxes are payable at the office of the Grayson County Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

**Section 5. Tax Roll.** The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

**Section 6. Savings/Repealing Clause.** 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. Severability.** 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. City 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.

**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.

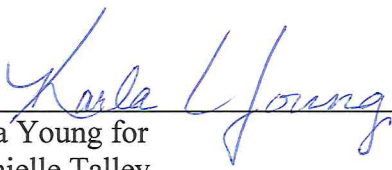
PRESENTED APPROVED THIS 21 DAY OF August, 2024 BY A VOTE OF 5 AYES, 0 NAYS, 0 ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF COLLINSVILLE, TEXAS.

Council Member:	For:	Against:
Jessica Orsburn	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chase Guidera	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Benny McKee	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Brandon White	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Steve Ritchey	<input checked="" type="checkbox"/>	<input type="checkbox"/>

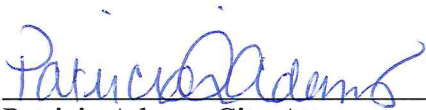
**APPROVED:**

  
\_\_\_\_\_  
Derek M. Kays, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Karla Young for  
Dannielle Talley  
Interim City Secretary/City Administrator

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
Patricia Adams, City Attorney

# 2024 CERTIFIED TOTALS

Property Count: 1,093

CCO - City of Collinsville  
ARB Approved Totals

7/17/2024

1:25:06PM

Land		Value			
Homesite:		31,718,646			
Non Homesite:		19,754,892			
Ag Market:		1,088,623			
Timber Market:		0	<b>Total Land</b>	(+)	52,562,161
Improvement		Value			
Homesite:		141,767,860			
Non Homesite:		41,007,079	<b>Total Improvements</b>	(+)	182,774,939
Non Real		Count	Value		
Personal Property:	106		8,177,505		
Mineral Property:	0		0		
Autos:	0		0		
			<b>Total Non Real</b>	(+)	8,177,505
			<b>Market Value</b>	=	243,514,605
Ag		Non Exempt	Exempt		
Total Productivity Market:	1,001,023		87,600		
Ag Use:	838		280	<b>Productivity Loss</b>	(-) 1,000,185
Timber Use:	0		0	<b>Appraised Value</b>	= 242,514,420
Productivity Loss:	1,000,185		87,320		
			<b>Homestead Cap</b>	(-) 13,266,113	
			<b>23.231 Cap</b>	(-) 1,474,738	
			<b>Assessed Value</b>	= 227,773,569	
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 26,135,007	
			<b>Net Taxable</b>	= 201,638,562	

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	2,159,162	2,159,162	4,732.56	4,732.56	11		
OV65	31,546,123	30,320,229	61,431.28	61,928.73	152		
<b>Total</b>	<b>33,705,285</b>	<b>32,479,391</b>	<b>66,163.84</b>	<b>66,661.29</b>	<b>163</b>	<b>Freeze Taxable</b>	(-) 32,479,391
Tax Rate	0.4756370						
						<b>Freeze Adjusted Taxable</b>	= 169,159,171

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 870,747.45 = 169,159,171 \* (0.4756370 / 100) + 66,163.84

Certified Estimate of Market Value: 243,514,605  
 Certified Estimate of Taxable Value: 201,638,562

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

**2024 CERTIFIED TOTALS**

Property Count: 1,093

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ARB Approved Totals

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1:25:46PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	11	0	0	0
DV2	1	0	7,500	7,500
DV4	13	0	108,000	108,000
DV4S	1	0	0	0
DVHS	13	0	3,820,341	3,820,341
DVHSS	3	0	570,435	570,435
EX-XN	6	0	120,801	120,801
EX-XV	38	0	21,279,118	21,279,118
EX366	37	0	37,748	37,748
FRSS	1	0	131,980	131,980
OV65	163	0	0	0
OV65S	1	0	0	0
PPV	1	41,650	0	41,650
SO	1	17,434	0	17,434
<b>Totals</b>		<b>59,084</b>	<b>26,075,923</b>	<b>26,135,007</b>

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CCO - City of Collinsville  
Grand Totals

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# 2024 CERTIFIED TOTALS

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ARB Approved Totals

7/17/2024 1:25:46PM

## State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	754	279.1127	\$5,973,899	\$176,884,979	\$159,677,063
B	MULTIFAMILY RESIDENCE	38	9.1389	\$0	\$10,145,162	\$10,145,162
C1	VACANT LOTS AND LAND TRACTS	52	19.1562	\$0	\$2,823,841	\$2,520,742
D1	QUALIFIED OPEN-SPACE LAND	11	24.9886	\$0	\$1,001,023	\$838
D2	IMPROVEMENTS ON QUALIFIED OP	4		\$0	\$51,594	\$51,594
E	RURAL LAND, NON QUALIFIED OPE	12	32.5391	\$0	\$2,835,167	\$2,227,700
F1	COMMERCIAL REAL PROPERTY	51	8.7097	\$0	\$13,499,255	\$13,128,496
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$658,656	\$658,656
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$2,544,640	\$2,544,640
J4	TELEPHONE COMPANY (INCLUDI	2	0.2135	\$0	\$211,322	\$209,572
J5	RAILROAD	1		\$0	\$649,187	\$649,187
L1	COMMERCIAL PERSONAL PROPE	57		\$0	\$3,828,183	\$3,810,749
L2	INDUSTRIAL AND MANUFACTURIN	2		\$0	\$49,822	\$49,822
M1	TANGIBLE OTHER PERSONAL, MOB	4		\$0	\$141,444	\$124,013
O	RESIDENTIAL INVENTORY	39	29.1681	\$4,604,897	\$6,611,854	\$5,754,979
S	SPECIAL INVENTORY TAX	1		\$0	\$85,349	\$85,349
X	TOTALLY EXEMPT PROPERTY	82	136.9878	\$0	\$21,493,127	\$0
<b>Totals</b>			<b>540.0146</b>	<b>\$10,578,796</b>	<b>\$243,514,605</b>	<b>\$201,638,562</b>

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## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL-RESIDENTIAL SINGLE FAMILY &	692	248.3078	\$5,971,094	\$171,640,044	\$154,963,462
A2	REAL-RESIDENTIAL MOBILE HOMES	47	23.1234	\$2,805	\$4,308,693	\$3,867,215
A4	REAL-OTHER IMPROVEMENTS WITH	16	7.6815	\$0	\$936,242	\$846,386
B1	REAL-RESIDENTIAL DUPLEXES	38	9.1389	\$0	\$10,145,162	\$10,145,162
C1	REAL-VAC PLATTED LOTS-RESIDENT	35	13.3327	\$0	\$1,513,573	\$1,210,474
C1C	REAL-VAC PLATTED LOTS - COMMER	17	5.8235	\$0	\$1,310,268	\$1,310,268
D1	REAL-ACREAGE WITH AG	11	24.9886	\$0	\$1,001,023	\$838
D2	FARM & RANCH IMPS ON AG QUALI	4		\$0	\$51,594	\$51,594
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L1	COMMERCIAL PERSONAL PROPER	34		\$0	\$3,400,282	\$3,393,495
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$49,822	\$49,822
L4	LEASE ACCOUNTS	28		\$0	\$427,901	\$417,254
M1	TANGIBLE OTHER PERSONAL, MOBI	4		\$0	\$141,444	\$124,013
O1	RESIDENTIAL INVENTORY	39	29.1681	\$4,604,897	\$6,611,854	\$5,754,979
S		1		\$0	\$85,349	\$85,349
X	DO NOT USE	82	136.9878	\$0	\$21,493,127	\$0
<b>Totals</b>			<b>540.0146</b>	<b>\$10,578,796</b>	<b>\$243,514,605</b>	<b>\$201,638,562</b>

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**2024 CERTIFIED TOTALS**

**New Value**

TOTAL NEW VALUE MARKET: \$10,578,796  
 TOTAL NEW VALUE TAXABLE: \$10,023,764

**New Exemptions**

Exemption	Description	Count	2023 Market Value	Exemption Amount
EX366	HOUSE BILL 366	2		\$4,568
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$4,568</b>

Exemption	Description	Count	Exemption Amount
DV2	Disabled Veterans 30% - 49%	1	\$7,500
DV4	Disabled Veterans 70% - 100%	3	\$24,000
DVHS	Disabled Veteran Homestead	2	\$557,231
OV65	OVER 65	8	\$0
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$588,731</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$593,299</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			

**TOTAL EXEMPTIONS VALUE LOSS \$593,299**

**New Ag / Timber Exemptions**

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
460	\$264,098	\$28,801	\$235,297
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
454	\$263,548	\$27,854	\$235,694

**2024 CERTIFIED TOTALS**

CCO - City of Collinsville  
**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
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