

**CITY OF LAVON, TEXAS**  
**ORDINANCE NO. 2023-11-01**

2023 Tax Roll Adoption

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAVON,  
TEXAS APPROVING THE 2023 TAX ROLL SUMMARY FOR THE CITY  
OF LAVON, TEXAS; PROVIDING A SEVERABILITY CLAUSE; AND  
PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Lavon (hereinafter referred to as "City") is a Home Rule municipality organized under the Constitution and laws of the State of Texas; and

**WHEREAS**, in accordance with the Texas Tax Code, it is necessary for the 2023 Tax Roll Summary, which constitutes the 2023 Tax Roll for the City of Lavon, to be approved by the City Council; and

**WHEREAS**, the City Council of the City of Lavon finds and determines that approving the tax roll is in the best interests of the citizens of the City of Lavon.


**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAVON, COLLIN COUNTY, TEXAS THAT:**

**SECTION 1.** The City Council of the City of Lavon hereby accepts and approves the 2023 Tax Roll Summary as submitted by the Collin County Tax Assessor Collector which constitutes the 2023 Tax Roll for the City of Lavon, which is attached hereto and labeled "Exhibit A"; and


**SECTION 2.** It is hereby declared by the City Council that if any of the sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance should be declared unconstitutional or otherwise invalid for any reason, such event shall not affect any remaining sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance; and

**SECTION 3.** This ordinance shall be in full force and effect immediately upon its passage and approval by the City Council.

**DULY PASSED AND APPROVED** by the City Council of the City of Lavon, Texas on this 7<sup>th</sup> day of November 2023

  
\_\_\_\_\_  
Vicki Sanson, Mayor

ATTEST:

  
\_\_\_\_\_  
Rae Norton, City Secretary



**CITY OF LAVON, TEXAS**

**ORDINANCE NO. 2023-11-01**

**EXHIBIT A**

2023 Tax Roll Summary for City of Lavon

## 2023 TAX ROLL SUMMARY

18 - LAVON CITY

|   | Amount                 | Count |
|---|------------------------|-------|
| NUMBER OF ACCOUNTS                              |                        | 3,344 |
| MARKET VALUES                                   |                        |       |
| ROLLCODE: PERSONAL                              |                        |       |
| Personal  | \$9,475,047            |       |
| ROLLCODE: REAL                                  |                        |       |
| Agriculture                                     | \$26,121,584           |       |
| Improvement                                     | \$707,978,521          |       |
| Improvement Non-Home Site                       | \$51,104,224           |       |
| Land  | \$253,227,024          |       |
| Land Ag Land                                    | \$80,748               |       |
| Land Non-Home Site                              | \$77,963,856           |       |
| <b>TOTAL MARKET VALUE</b>                       | <b>\$1,125,951,004</b> |       |
| DEFERRALS                                       |                        |       |
| Ag  | \$26,121,584           | 30    |
| <b>TOTAL DEFERRALS</b>                          | <b>\$26,121,584</b>    |       |
| EXEMPTIONS                                      |                        |       |
| Autos , XO , PPV , XO , PPV                     | \$2,207,374            | 18    |
| Cap Adjustment , XT , XT                        | \$58,239,042           | 1,157 |
| Disabled  | \$490,000              | 28    |
| Disabled Veteran                                | \$15,338,836           | 98    |
| Homestead                                       | \$7,271,916            | 1,450 |
| Miscellaneous , XV , XV                         | \$38,812,657           | 84    |
| Nominal Value                                   | \$23,238               | 33    |
| Over 65   | \$5,730,000            | 299   |
| Solar/Wind                                      | \$7,007                | 3     |
| <b>TOTAL EXEMPTIONS</b>                         | <b>\$128,120,070</b>   |       |
| <b>GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS</b> | <b>\$154,241,654</b>   |       |
| <b>TOTAL MARKET VALUE</b>                       | <b>\$1,125,951,004</b> |       |
| <b>TAXABLE VALUE</b>                            | <b>\$971,709,350</b>   |       |
| <b>TAX RATE</b>                                 | <b>0.42</b>            |       |
| ROLLCODE: PERSONAL                              |                        |       |
| Levy  | \$30,397.20            | 138   |
| ROLLCODE: REAL                                  |                        |       |
| Levy  | \$3,939,200.19         | 3,206 |
| <b>TOTAL LEVY</b>                               | <b>\$3,969,597.39</b>  |       |
| <b>LEVY LOST DUE TO FROZEN</b>                  | <b>\$111,582.19</b>    |       |
| <b>OTHER LOST LEVY</b>                          | <b>\$0.00</b>          |       |
| <b>TOTAL LOST LEVY</b>                          | <b>\$111,582.19</b>    |       |

## 2023 TAX ROLL SUMMARY

18 - LAVON CITY

| <b>Calculation Analysis</b>    |                     |                     |          |                   |                      |                    |                      |
|--------------------------------|---------------------|---------------------|----------|-------------------|----------------------|--------------------|----------------------|
|                                | <b>Calc Levy</b>    | <b>- Tax Amount</b> | <b>=</b> | <b>Diff.</b>      | <b>Market Value</b>  | <b>Exemption</b>   | <b>Taxable Value</b> |
| <b>Frozen</b>                  | 377,156.32          | 265,518.97          |          | 111,637.35        | 114,103,403          | 24,304,273         | 89,799,130           |
| <b>DV100 (Excl. Frozen)</b>    | 743.08              | 743.08              |          | 0.00              | 13,173,579           | 12,611,374         | 562,205              |
| <b>Prorated (Excl. Frozen)</b> | 0.00                | 0.00                |          | 0.00              | 0                    | 0                  | 0                    |
| <b>Other</b>                   | 3,756,543.90        | 3,756,543.90        |          | 0.00              | 1,012,294,975        | 118,265,120        | 894,029,855          |
| <b>Total</b>                   | <u>4,134,443.30</u> | <u>4,022,805.95</u> |          | <u>111,637.35</u> | <u>1,139,571,957</u> | <u>155,180,767</u> | <u>984,391,190</u>   |
| <b>DV100 (Incl. Frozen)</b>    | 0.00                | 0.00                |          | 0.00              | 2,120,640            | 1,867,744          | 252,896              |
| <b>Prorated (Incl. Frozen)</b> | 0.00                | 0.00                |          | 0.00              | 0                    | 0                  | 0                    |