


-Memorandum-

*City of Seguin*

**Finance Department**

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**Date:** October 11, 2016  
**To:** Mayor and City Councilmembers  
Douglas Faseler, City Manager  
**From:** Susan Caddell   
Director of Finance  
**Subject:** Certified Tax Roll

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Attached you will find the resolution for the approval of the certified tax roll provided by Guadalupe County. Also attached, I have provided you with charts comparing values and tax rates.

The first chart compares market and taxable values. The market value has risen from last year by \$213,491,592 or 8.69%. The taxable value has increased from last year by \$195,705,459 or 13.11%. Since 2003, market value has increased by \$1,528,781,102 or 133.8% while taxable value has increased by \$878,070,351 or 108.4%.

The second chart compares the tax levy. The levy has increased \$1,289,750 or 17.78% from last year. Since 2003, the levy has increased \$5,299,342 or 163.3%.

The third chart compares the O & M tax rate. The O & M rate decreased \$.0022 or .7% from last year. Since 2003, the O & M tax rate has increased by \$.0413 or 15.3%.

The fourth chart compares the I & S tax rate. The I & S rate increased \$.0178 or 8.4% from last year. This is due to the fact we issued \$12,850,000 in Certificate of Obligation Bonds in FY16. This is the first year that this debt affects the tax rate. Since 2003, the I & S rate has increased \$.0992 or 75.4%. Since 2002, the City has issued over \$106,125,000 in general obligation bonds, certificates of obligation bonds, or tax notes.

The fifth chart compares the total tax rate. The total tax rate increased \$.0156 or .3% from last year. Since 2003, the total tax rate has increased \$.1405 or 35.1%.

I am requesting the certified tax roll for tax year 2016 be approved.