AGENDA
WATAUGA CITY COUNCIL
SPECIAL MEETING
MONDAY, AUGUST 7, 2023
CITY HALL COUNCIL CHAMBER, 7105 WHITLEY ROAD
6:30 PM

This notice is posted pursuant to the Texas Open Meetings Act. Notice is hereby given that a **Special City Council Meeting** of the City of Watauga, Texas will be held at which time the following subjects will be discussed and may be acted upon.

CALL TO ORDER (Council Members, City Staff, Members of the Public - when speaking during the meeting please speak directly into the microphones on the dais or podium)

ROLL CALL

INVOCATION

PLEDGE OF ALLEGIANCE United States and Texas Flags

ANNOUNCEMENTS

PRESENTATIONS

PUBLIC COMMENT If speaking for an organization or group, the speaker should identify the group represented. If speaking during Public Comment (for matters not posted on that particular meeting's agenda), members of the City Council and Staff may only provide a statement of factual information in response to the inquiry or recite existing policy in response (e.g., to correct a factual misstatement made by the citizen or provide factual information requested by the citizen). Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a future meeting. If necessary, the Chair will task the City Manager to respond to the citizen and report back to the City Council as soon as practicable. Such report to the-City Council shall not constitute a meeting called by the City Council nor shall it constitute deliberation or formal action. Individual citizens addressing the City Council during Public Comment shall not exceed three (3) minutes in their comments; however, the Chair may extend or reduce the speaker's allotted time in order to conduct an efficient and effective public meeting. The time allotted shall not be donated to others desiring to speak. Public Comment is not established to engage in a conversation with the Council and no formal Council action will be taken.

PUBLIC TESTIMONY FOR ACTION ITEMS Only those persons who submit a completed Request to Speak form prior to the agenda item being introduced by the Chair will be allowed to speak on agenda items set for action (this doesn't include presentations or reports). The Chair shall ask each person requesting to speak to approach the podium when called to speak. Speakers time shall generally not exceed three (3) minutes in their comments and all comments must be germane to the specific agenda item being discussed; however, the Chair may extend or reduce the speaker's allotted time. Speakers shall not be permitted to donate their time to other speakers. Members of the City Council may ask questions or discuss the item directly with the citizen during the citizen's testimony if necessary. Any discussion between a Council member and the citizen will not count toward the time limit and Council Members are encouraged not to speak until the citizen has first utilized their allocated time.

REPORTS

CONSENT AGENDA All of the items on the consent agenda are considered to be self-explanatory by the Council and will be enacted with one motion, one second, and one vote. There will be no separate discussion of these items.

1. Consider action and approval of a resolution accepting the Certified Tax Roll for Tax Year 2023 from the Tarrant Appraisal District as certified by the Chief Appraiser Jeff Law
   Sandra Gibson, Director of Finance

2. Consider approval of the May 13, 2023, minutes for the Budget Retreat meeting and the June 26, 2023 Budget Workshop meeting.
   Linda Proskey, City Secretary

3. Consider the approval of the minutes for the May 17, 2023, City Council Special Meeting to canvass the General Election
   Linda Proskey, City Secretary

PUBLIC HEARINGS / ACTION

ACTION ITEMS

1. Discuss and consider action on setting a Public Hearing on the FY2023-2024 Proposed Budget for August 28, 2023 at 6:30 p.m.
   Sandra Gibson, Director of Finance

2. Discuss and consider action on setting a Public Hearing for the FY2023-2024 Proposed Tax Rate of $0.5702/100 valuation
Sandra Gibson, Director of Finance

3. Discuss and action and take a record vote on the proposed tax rate of $0.5702 per $100 valuation for the FY2023-2024 Fiscal Year
Sandra Gibson, Director of Finance

4. Discuss and consider action on setting the date to adopt the proposed tax rate for the FY2023-2024 Fiscal Year for September 11, 2023
Sandra Gibson, Director of Finance
Joshua Jones, City Manager

EXECUTIVE SESSION The City Council will recess its open meeting and reconvene in executive session to discuss the following items pursuant to the below referenced section(s) of the Texas Government Code:

RECONVENE

The City Council will return to open session in the City Council Chamber for possible discussion and action as a result of the Executive Session as follows:

ITEMS OF EXECUTIVE SESSION DELIBERATION

ITEMS FOR FUTURE AGENDAS

ADJOURNMENT

Meeting Notices and Reservation of Rights
The City Council may retire to executive session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code if the requisite information is otherwise posted; deliberation regarding real property pursuant to Chapter 551.072 of the Texas Government Code; deliberation regarding economic development negotiations pursuant to Chapter 551.087 of the Texas Government Code; and/or deliberation regarding the deployment, or specific occasions for implementation of security personnel or devices pursuant to Chapter 551.076 of the Texas Government Code (as applicable) when determined necessary by the [City Council/Board/Commission/Committee] to address a subject matter on the agenda. Action, if any, will be taken in open session.

Attendance by Other Elected or Appointed Officials: It is anticipated that members of other governmental bodies, and/or city council, boards, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the body, board, commission and/or committee. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a possible meeting of the other body, board, commission and/or committee, whose members may be in attendance, if such numbers constitute a quorum. The members of the city council, boards, commissions and/or committees may be permitted to participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that city council, body, board, commission or committee subject to the Texas Open Meetings Act.

NOTICE

THIS FACILITY IS WHEELCHAIR ACCESSIBLE AND ACCESSIBLE PARKING SPACES ARE AVAILABLE. REQUESTS FOR ACCOMMODATIONS OR INTERPRETIVE SERVICES MUST BE MADE 48 HOURS PRIOR TO THIS MEETING. PLEASE CONTACT THE CITY SECRETARY'S OFFICE AT (817) 514-5825, OR FAX (817) 514-3625.

I, Linda Proskey, City Secretary for the City of Watauga, hereby certify that this agenda was posted on the bulletin boards at City Hall, 7105 Whitley Road, Watauga, Texas, on August 4, 2023, before 6:00 p.m., in accordance with Chapter 551 of the Texas Government Code.

Linda Proskey, City Secretary

CITY OF WATAUGA, TEXAS

AGENDA MEMORANDUM

DATE:	July 17, 2023
TO:	Honorable City Council Members
FROM:	Sandra Gibson, Director of Finance
THROUGH:	Joshua Jones, City Manager
SUBJECT:	Consider action and approval of a resolution accepting the Certified Tax Roll for Tax Year 2023 from the Tarrant Appraisal District as certified by the Chief Appraiser Jeff Law

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BACKGROUND/INFORMATION:

Section 26.04 of the Texas Tax Code requires the appraisal roll for a taxing unit be submitted to the governing body each year by August 1 or as soon thereafter as practicable. This information shall include the total appraised, assessed, and taxable values for all properties within the City of Watauga's jurisdiction. In addition, this information includes the total taxable value of new property that did not exist on the previous year's tax roll.

The attached information has been supplied by the Tarrant Appraisal District and certified by its chief appraiser, Jeff Law. It reflects the taxable values of all properties on the City of Watauga tax roll as of July 25, 2023. The information from this certified roll is used to calculate the property tax revenues in the Fiscal Year 2023-2024 proposed budget.

FINANCIAL IMPLICATIONS:
N/A

RECOMMENDATION/ACTION DESIRED:
Respectfully recommend the Council review and approve the resolution accepting the Certified Tax Roll for Tax Year 2023.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:
1. Resolution Tax Assessment Roll 2023
2. July 25th Certified from Tarrant Appraisal District

REVIEWED BY:

Sandra Gibson, Director of Finance	Approved - 7/28/2023
David Berman, City Attorney	Approved - 7/28/2023
Joshua Jones, City Manager	Approved - 7/28/2023
Linda Proskey, City Secretary	Final Approval - 7/28/2023

WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

Approved as to form for inclusion on Agenda

CITY OF WATAUGA, TEXAS
RESOLUTION NO. 2023-_______

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WATAUGA, TEXAS TO ACCEPT THE 2023 TARRANT APPRAISAL DISTRICT CERTIFIED APPRAISAL ROLL PROVIDING FOR REPEAL; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 26.04(b) of the Texas Property Tax Code, provides that the tax assessor for each taxing unit shall submit the unit's tax appraisal roll to the government body; and

WHEREAS, the Tarrant Appraisal District has provided the City of Watauga with a Certified Appraisal Roll for the tax year 2023; and

WHEREAS, the City Council of the City of Watauga desires to accept the 2023 Tarrant Appraisal District Certified Appraisal Roll pursuant to Section 26.04(b) of the Texas Property Tax Code;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WATAUGA, TEXAS that:

I.

The facts and recitations set forth in the preamble of this Resolution are hereby found to be true and correct and adopted herein for all purposes.

II.

The 2023 Certified Appraisal Roll for the City of Watauga as provided and certified by the Tarrant Appraisal District, is hereby accepted by the City Council of the City of Watauga.

III.

This Resolution shall be and is hereby cumulative of all other resolutions of the City of Watauga, Texas and this resolution shall not operate to repeal or affect any such other resolutions except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this resolution, in which event such conflicting provisions, if any, in such other resolution or resolutions are hereby repealed.

IV.

If any section, subsection, sentence, clause or phrase of this resolution shall for any reason be held to be invalid, such decision shall not affect the validity of the remaining portions of this resolution.

V.

This Resolution shall become effective and shall be in full force and effect from and after the date of passage and adoption by the City Council of the City of Watauga, Texas, and upon application of law and in accordance with Section 3.13 of the Charter of the City of Watauga, Texas.

PASSED AND ADOPTED by the City Council of the City of Watauga, Texas this the 7th day of August, 2023.

APPROVED:

____
ARTHUR L. MINER, MAYOR

ATTEST:

____
LINDA PROSKEY, CITY SECRETARY

APPROVED AS TO FORM AND LEGALITY:

____
DAVID BERMAN, CITY ATTORNEY

Tarrant Appraisal District
Jeff Law, Chief Appraiser

CITY OF WATAUGA 031

Appraisal Roll Information Valuation Summary as of July 20, 2023
2023 Certified Property Information – for SM $100,000

I, Jeff Law, Chief Appraiser for the Tarrant Appraisal District, to the best of my ability do solemnly swear that the attached is that portion of the appraisal roll for the Tarrant Appraisal District which lists property taxable by the above-named entity and constitutes their Certified Appraisal Roll.

APPRAISED VALUE (Considers Value Caps) -> $ **2,384,007,851**

Number of Accounts: 20,751

Absolute Exemptions	**$ 87,999,181**
Cases before ARB – Appraised Value	**$ 163,833,239**
Incompletes	**$ 15,527,477**
Partial Exemptions	**$ 90,540,784**
In Process	**$ 1,674,327**

NET TAXABLE VALUE - > **$ 2,024,432,843**

Appraised Value minus Absolute Exemption amount, minus Cases before ARB amount, minus Incompletes, minus Partial Exemptions, minus the In Process accounts equals the Net Taxable Value.

ESTIMATED NET TAXABLE VALUE -> **$ 2,147,126,157**

Including suggested values to be used for pending ARB accounts (see page two), Incompletes (see page three) and In Process accounts (see page four).

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Jeff Law, Chief Appraiser

Tarrant Appraisal District
2500 Handley Ederville Road - Fort Worth, Texas 76118 - 817.284.0024

CITY OF WATAUGA 031

Appraisal Roll Information Valuation Summary as of July 20, 2023
2023 Appraisal Review Board Information

Section 25.01 (c) of the State Property Tax code directs the Chief Appraiser to prepare a list of all properties under protest with the Appraisal Review Board and pending disposition at the time of value roll certification.

The values below are from the ARB roll and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

$ 163,833,239

Total appraised value of properties under protest.

$ 160,263,434

Net taxable value of properties under protest.

$ 112,184,404

Estimated minimum taxable value for the same properties.

This value should be added to the net taxable value on page one.

Tarrant Appraisal District
Jeff Law, Chief Appraiser

CITY OF WATAUGA 031

Appraisal Roll Information Valuation Summary as of July 20, 2023
2023 Incomplete Property Information

Section 26.01(d) of the State Property Tax Code directs the Chief Appraiser to prepare a list of all properties that are not on the appraisal roll and not included on the ARB roll.

The values below are from the incomplete property listing and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

The value of incomplete properties are subject to change and are also subject to appeal before the Appraisal Review Board.

$ 15,527,477

Total appraised value of incomplete properties

$ 12,678,048

Net taxable value of properties under of incomplete properties.

$ 8,874,634

Estimated minimum taxable value for the same properties.

This value should be added to the net taxable value on page one

Tarrant Appraisal District
Jeff Law, Chief Appraiser

CITY OF WATAUGA 031

Appraisal Roll Information Valuation Summary as of July 20, 2023
2023 In Process Property Information

The values below are from In Process properties and are not included in the totals by the Chief Appraiser and represented on page 1 of this report.

$ 1,674,327

Total appraised value of In Process properties

$ 1,634,277

Estimated net taxable value of In Process properties.

This value should be added to the net taxable value on page one.

Value Detail	**Market**	**Appraised**	**Counts**	**Taxable**
Real Estate Residential	2,186,376,134	1,925,564,227	8,273	1,834,323,980
Real Estate Commercial	380,862,293	380,862,293	312	297,081,453
Real Estate Industrial	0	0	0	0
Personal Property Commercial	74,176,458	74,176,458	769	64,865,833
Personal Property Industrial	2,211	2,211	1	0
Mineral Lease Properties	3,400,764	3,400,764	11,395	2,735,438
Agricultural Properties	1,596,266	1,898	1	1,898
Total Value	2,646,414,126	2,384,007,851	20,751	2,199,008,602

Pending Detail	**Market**	**Appraised**	**Counts**	**Taxable**
Cases Before ARB	185,221,496	163,833,239	670	160,263,434
Incomplete Accounts	15,527,477	15,527,477	4,066	12,678,048
In Process Accounts	1,804,455	1,674,327	17	1,634,277

Certified Value	2,443,860,698	2,202,972,808	15,998	2,024,432,843

Exemption Detail	Market	Exempt	Counts	Appraised
Absolute Public	31,590,745	31,590,745	82	31,590,745
Absolute Charitable	6,655,230	6,655,230	16	6,655,230
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	49,753,206	49,753,206	25	49,753,206
Indigent Housing	0	0	0	0
Nominal Value	625,092	625,092	7,225	625,092
Disabled Vet 10-29%	2,777,310	60,000	12	2,373,758
Disabled Vet 30-49%	3,708,366	97,500	13	3,143,191
Disabled Vet 50-69%	4,836,335	170,000	17	4,214,685
Disabled Vet 70-99%	33,028,820	1,440,000	120	27,020,603
Disabled Vet 100%	17,188,013	12,552,438	58	14,167,913
Surviving Spouse Disabled Vet 100%	3,680,968	2,089,334	13	2,741,334
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	259,409	86,000	1	192,995
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead State Mandated-Disabled Person Over 65	0	0	0	0
Homestead Local Option-General	0	0	0	0
Homestead Local Option-Over 65	434,809,515	64,577,843	1,638	347,666,711
Homestead Local Option-Disabled Person	0	0	0	0
Homestead Local Option-Disabled Person Over 65	16,509,635	2,500,000	63	13,258,347
Solar & Wind Powered Devices	279,259	1	1	245,605
Pollution control	0	0	0	0
Community Housing Development	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	6,691,451	6,342,576	29	6,691,451
Surviving Spouse of First Responder KLD	0	0	0	0
Transfer Base Value SS KIA Armed Service Member	0	0	0	0
Transfer Base Value SS of First Responder KLD	0	0	0	0
Property Damaged by Disaster	0	0	0	0
Total Exemptions		178,539,965	9,313	

Deferrals	Market	Deferred	Counts	Appraised
Ag Deferrals	1,596,266	1,594,368	1	1,898
Scenic Deferrals	0	0	0	0
Public Access Airports	0	0	0	0
Other Deferrals	0	0	0	0
Total Deferrals	1,596,266	1,594,368	1	1,898

New Exemptions	Market	Exempt	Counts	Appraised
Absolute Public	0	0	0	0
Absolute Charitable	0	0	0	0
Absolute Miscellaneous	0	0	0	0
Absolute Religious & Private Schools	0	0	0	0
Indigent Housing	0	0	0	0
Nominal Value	0	0	0	0
Disabled Vet 10-29%	0	0	0	0
Disabled Vet 30-49%	687,782	15,000	2	601,527
Disabled Vet 50-69%	574,611	20,000	2	546,318
Disabled Vet 70-99%	2,681,279	120,000	10	2,400,070
Disabled Vet 100%	273,552	261,552	1	273,552
Surviving Spouse Disabled Vet 100%	0	0	0	0
Donated Disabled Vet	0	0	0	0
Surviving Spouse Donated Disabled Vet	0	0	0	0
Surviving Spouse KIA Armed Service Member	0	0	0	0
Transfer Base Value for SS Disable Vet	0	0	0	0
Inventory	0	0	0	0
Homestead State Mandated-General	0	0	0	0
Homestead State Mandated-Over 65	0	0	0	0
Homestead State Mandated-Disabled Person	0	0	0	0
Homestead State Mandated-Disabled Person Over 65	0	0	0	0
Homestead Local Option-General	0	0	0	0
Homestead Local Option-Over 65	13,199,444	1,936,440	49	10,978,946
Homestead Local Option-Disabled Person	0	0	0	0
Homestead Local Option-Disabled Person Over 65	1,328,084	200,000	5	1,015,533
Solar & Wind Powered Devices	0	0	0	0
Pollution control	0	0	0	0
Community Housing Development	0	0	0	0
Abatements	0	0	0	0
Historic Sites	0	0	0	0
Foreign Trade Zone	0	0	0	0
Misc Personal Property (Vehicles, etc.)	26,571	26,571	1	26,571
Surviving Spouse of First Responder KLD	0	0	0	0
Transfer Base Value SS KIA Armed Service Member	0	0	0	0
Transfer Base Value SS of First Responder KLD	0	0	0	0
Property Damaged by Disaster	0	0	0	0
Total New Exemptions		2,579,563	70	

CITY OF WATAUGA

New Construction		New Value	Counts	Taxable
All Real Estate		1,113,091	18	1,061,272
New business in new improvement		157,009	3	157,009
Total New Construction		1,270,100	21	1,218,281
New Construction in Residential		606,937	16	555,118
New Construction in Commercial		506,154	2	506,154
	Market	**Appraised**	**Counts**	**Taxable**
Annexation	0	0	0	0
Deannexation	0	0	0	0

Tax Ceiling	Market	Taxable	Counts	Ceiling Amount
Over 65	434,238,458	275,122,231	1,636	848,405.00
Disable Person	21,606,863	17,294,635	81	63,179.00
Disabled Person Over 65	16,509,635	10,734,347	63	40,031.00
Total Ceilings	472,354,956	303,151,213	1,780	951,615.00
New Over 65 Ceilings	15,106,568	0	56	0.00
New Disabled Person Ceilings	562,296	0	2	0.00
New Disabled Person Over 65 Ceilings	0	0	0	0

Capped Accounts	Market	Cap Loss	Counts	Appraised
Cap Total	1,227,834,125	239,293,522	4,428	988,540,603
New Cap this Year	217,802,953	30,140,866	776	187,662,087

All Exemptions by Group	Market	Exempt	Counts	Appraised
Residential	482,061,218	87,630,442	1,815	387,908,180
Commercial	90,609,307	90,260,432	137	90,609,307
Industrial	2,211	2,211	1	2,211
Mineral Lease	646,880	646,880	7,215	646,880
Agricultural	1,596,266	0	0	1,898
Exemption Total		178,539,965	9,168	
	Market	**Exempt**	**Counts**	**Appraised**
Prorated Absolute	0	0	0	0
Multi-Prorated Absolute	0	0	0	0
		Current Taxable	**Counts**	**Appraised**
Value Loss - 25.25(d)		0	0	0
	Average Market	**Average Appraised**	**Counts**	**Average Taxable**
Averages for Value Single Family	270,259	238,126	7,445	226,383

Tarrant Appraisal District

Entity Exemptions Report
2023 JULY ROLL

031 CITY OF WATAUGA

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Abatements	$0	0	$0	0	$0	0	$0	0
Absolute Charitable	$6,655,230	16	$0	0	$0	0	$6,655,230	16
Absolute Miscellaneous	$0	0	$0	0	$0	0	$0	0
Absolute Public	$31,590,745	82	$0	0	$0	0	$31,590,745	82
Absolute Religious & Private Schools	$49,753,206	25	$0	0	$0	0	$49,753,206	25
Community Housing Development	$0	0	$0	0	$0	0	$0	0
Disabled Vet 100%	$12,552,438	58	$215,804	1	$0	0	$12,768,242	59
Disabled Vet 10-29%	$60,000	12	$10,000	2	$0	0	$70,000	14
Disabled Vet 30-49%	$97,500	13	$0	0	$0	0	$97,500	13
Disabled Vet 50-69%	$170,000	17	$0	0	$0	0	$170,000	17
Disabled Vet 70-99%	$1,440,000	120	$24,000	2	$0	0	$1,464,000	122
Donated Disabled Vet	$0	0	$0	0	$0	0	$0	0
Foreign Trade Zone	$0	0	$0	0	$0	0	$0	0
Historic Sites	$0	0	$0	0	$0	0	$0	0
Homestead Local Option-Disabled Person	$0	0	$0	0	$0	0	$0	0
Homestead Local Option-Disabled Person Over 65	$2,500,000	63	$40,000	1	$0	0	$2,540,000	64
Homestead Local Option-General	$0	0	$0	0	$0	0	$0	0
Homestead Local Option-Over 65	$64,577,843	1,638	$3,280,000	82	$0	0	$67,857,843	1,720
Homestead State Mandated-Disabled Person	$0	0	$0	0	$0	0	$0	0
Homestead State Mandated-Disabled Person Over 65	$0	0	$0	0	$0	0	$0	0
Homestead State Mandated-General	$0	0	$0	0	$0	0	$0	0
Homestead State Mandated-Over 65	$0	0	$0	0	$0	0	$0	0
Indigent Housing	$0	0	$0	0	$0	0	$0	0
Inventory	$0	0	$0	0	$0	0	$0	0
Misc Personal Property (Vehicles, etc.)	$6,342,576	29	$0	0	$189,121	3	$6,531,697	32
Nominal Value	$625,092	7,225	$0	0	$21,086	1,323	$646,178	8,548
Pollution control	$0	0	$0	0	$88,996	2	$88,996	2
Property Damaged by Disaster	$0	0	$0	0	$0	0	$0	0
Solar & Wind Powered Devices	$1	1	$1	1	$2,550,226	18	$2,550,228	20
Surviving Spouse Disabled Vet 100%	$2,089,334	13	$0	0	$0	0	$2,089,334	13
Surviving Spouse Donated Disabled Vet	$0	0	$0	0	$0	0	$0	0

Tarrant Appraisal District

Entity Exemptions Report
2023 JULY ROLL

031 CITY OF WATAUGA

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Surviving Spouse KIA Armed Service Member	$0	0	$0	0	$0	0	$0	0
Surviving Spouse of First Responder KLD	$0	0	$0	0	$0	0	$0	0
Transfer Base Value for SS Disable Vet	$86,000	1	$0	0	$0	0	$86,000	1
Transfer Base Value SS KIA Armed Service Member	$0	0	$0	0	$0	0	$0	0
Transfer Base Value SS of First Responder KLD	$0	0	$0	0	$0	0	$0	0
Subtotals ==>	**$178,539,965**	**9,313**	**$3,569,805**	**89**	**$2,849,429**	**1,346**	**$184,959,199**	**10,748**

Entity Exemptions Report
2023 JULY ROLL

031 CITY OF WATAUGA

Exemption Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Prorated Absolute (included in above Absolute categories)	$0	0	$0	0	$0	0	$0	0

Deferral Type	Certified Loss	Count	ARB Loss	Count	Incomplete Loss	Count	Total Loss	Count
Ag Deferrals	$1,594,368	1	$0	0	$0	0	$1,594,368	1
Scenic Deferrals	$0	0	$0	0	$0	0	$0	0
Subtotals ==>	**$1,594,368**	**1**	**$0**	**0**	**$0**	**0**	**$1,594,368**	**1**

Entity Totals	
Total Appraised *	$2,384,007,851
Absolute Exempt	$87,999,181
Cases Before ARB	$163,833,239
Incompletes	$15,527,477
Partial Exemptions	$90,540,784
In Process	$1,674,327
Calculated Net Taxable Value	$2,024,432,843
Total # of Accounts *	20,751

* Only includes totals from Agricultural Properties, Mineral Lease Properties, Personal Property Commercial, Personal Property Industrial, Real Estate Commercial, Real Estate Industrial, and Real Estate Residential.

Current Use Code Report - Certified
Entity: 031 CITY OF WATAUGA

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
A -- "Residential SingleFamily"	ARB	628	$164,574,196	$143,185,939	$139,616,134	0.0000	$0	$0
A -- "Residential SingleFamily"	Certified	7,430	$2,008,216,192	$1,768,984,200	$1,685,424,417	0.0000	$0	$606,937
A -- "Residential SingleFamily"	InProcess	7	$1,804,405	$1,674,277	$1,634,277	0.0000	$0	$0
A -- "Residential SingleFamily" Totals:		8,065	$2,174,594,793	$1,913,844,416	$1,826,674,828	0.0000	$0	$606,937
BC -- "MultiFamily Commercial"	Certified	2	$21,274,698	$21,274,698	$21,274,698	0.0000	$0	$0
BC -- "MultiFamily Commercial" Totals:		2	$21,274,698	$21,274,698	$21,274,698	0.0000	$0	$0
C1 -- "Vacant Land Residential"	ARB	2	$117,500	$117,500	$117,500	0.0000	$0	$0
C1 -- "Vacant Land Residential"	Certified	46	$1,579,492	$1,517,962	$1,504,629	0.0000	$0	$0
C1 -- "Vacant Land Residential" Totals:		48	$1,696,992	$1,635,462	$1,622,129	0.0000	$0	$0
C1C -- "Vacant Land Commercial"	ARB	2	$278,960	$278,960	$278,960	0.0000	$0	$0
C1C -- "Vacant Land Commercial"	Certified	30	$6,398,374	$6,398,374	$6,398,374	0.0000	$0	$0
C1C -- "Vacant Land Commercial" Totals:		32	$6,677,334	$6,677,334	$6,677,334	0.0000	$0	$0
C2C -- "CommercialLandWithImprovementValue"	Certified	5	$697,968	$697,968	$697,968	0.0000	$0	$0
C2C -- "CommercialLandWithImprovementValue" Totals:		5	$697,968	$697,968	$697,968	0.0000	$0	$0
D1 -- "Qualified Open Space Land"	Certified	1	$1,596,266	$1,898	$1,898	24.0240	$1,594,368	$0
D1 -- "Qualified Open Space Land" Totals:		1	$1,596,266	$1,898	$1,898	24.0240	$1,594,368	$0
F1 -- "Commercial"	ARB	10	$8,752,309	$8,752,309	$8,752,309	0.0000	$0	$0
F1 -- "Commercial"	Certified	186	$257,788,651	$257,788,651	$257,788,651	0.0000	$0	$506,154
F1 -- "Commercial" Totals:		196	$266,540,960	$266,540,960	$266,540,960	0.0000	$0	$506,154
F1C -- "VarX Billboards"	Incomplete	2	$321,667	$321,667	$321,667	0.0000	$0	$0
F1C -- "VarX Billboards" Totals:		2	$321,667	$321,667	$321,667	0.0000	$0	$0
G1 -- "Oil, Gas and Mineral Reserve"	Certified	7,594	$3,321,620	$3,321,620	$2,734,870	0.0000	$0	$0
G1 -- "Oil, Gas and Mineral Reserve"	Incomplete	3,778	$18,964	$18,964	$568	0.0000	$0	$0
G1 -- "Oil, Gas and Mineral Reserve"	InProcess	2	$50	$50	$0	0.0000	$0	$0
G1 -- "Oil, Gas and Mineral Reserve" Totals:		11,374	$3,340,634	$3,340,634	$2,735,438	0.0000	$0	$0
J2C -- "VarX Utility Gas Companies"	Certified	1	$3,777,030	$3,777,030	$3,777,030	0.0000	$0	$0
J2C -- "VarX Utility Gas Companies" Totals:		1	$3,777,030	$3,777,030	$3,777,030	0.0000	$0	$0

This report contains All Excluding Absolutes

Process Code: 220 **Table Group Name: "July Roll"**

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
J3 -- "Commercial Utility Electric Companies"	Certified	1	$556,099	$556,099	$556,099	0.0000	$0	$0
J3 -- "Commercial Utility Electric Companies" Totals:		1	$556,099	$556,099	$556,099	0.0000	$0	$0
J3C -- "VarX Utility Electric Companies"	Certified	2	$7,648,570	$7,648,570	$7,648,570	0.0000	$0	$0
J3C -- "VarX Utility Electric Companies" Totals:		2	$7,648,570	$7,648,570	$7,648,570	0.0000	$0	$0
J4 -- "Commercial Utility Telephone Companies"	Certified	1	$1,334,394	$1,334,394	$1,334,394	0.0000	$0	$0
J4 -- "Commercial Utility Telephone Companies" Totals:		1	$1,334,394	$1,334,394	$1,334,394	0.0000	$0	$0
J4C -- "VarX Utility Telephone Companies"	ARB	6	$108,987	$108,987	$108,987	0.0000	$0	$0
J4C -- "VarX Utility Telephone Companies"	Certified	10	$4,632,114	$4,632,114	$4,632,114	0.0000	$0	$0
J4C -- "VarX Utility Telephone Companies"	Incomplete	9	$968,698	$968,698	$968,698	0.0000	$0	$0
J4C -- "VarX Utility Telephone Companies" Totals:		25	$5,709,799	$5,709,799	$5,709,799	0.0000	$0	$0
J5C -- "VarX Utility Railroads"	Certified	1	$323,660	$323,660	$323,660	0.0000	$0	$0
J5C -- "VarX Utility Railroads" Totals:		1	$323,660	$323,660	$323,660	0.0000	$0	$0
J6C -- "VarX Utility Pipelines"	Certified	2	$183,910	$183,910	$183,910	0.0000	$0	$0
J6C -- "VarX Utility Pipelines" Totals:		2	$183,910	$183,910	$183,910	0.0000	$0	$0
J7C -- "VarX Utility Cable Companies"	Certified	1	$1,717,387	$1,717,387	$1,717,387	0.0000	$0	$0
J7C -- "VarX Utility Cable Companies"	Incomplete	1	$69,956	$69,956	$69,956	0.0000	$0	$0
J7C -- "VarX Utility Cable Companies" Totals:		2	$1,787,343	$1,787,343	$1,787,343	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial"	ARB	19	$11,347,142	$11,347,142	$11,347,142	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial"	Certified	279	$17,488,109	$17,488,109	$17,453,974	0.0000	$0	$157,009
L1 -- "Personal Property Tangible Commercial"	Incomplete	63	$10,451,404	$10,451,404	$10,361,923	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial"	InProcess	3	$0	$0	$0	0.0000	$0	$0
L1 -- "Personal Property Tangible Commercial" Totals:		364	$39,286,655	$39,286,655	$39,163,039	0.0000	$0	$157,009
L1C -- "VarX Commercial"	ARB	3	$42,402	$42,402	$42,402	0.0000	$0	$0
L1C -- "VarX Commercial"	Certified	136	$10,274,467	$10,274,467	$3,931,891	0.0000	$0	$0
L1C -- "VarX Commercial"	Incomplete	213	$3,696,788	$3,696,788	$955,236	0.0000	$0	$0

This report contains All Excluding Absolutes

Process Code: 220 **Table Group Name: "July Roll"**

Category	Roll Status	# of Accts	Market Value	Appraised Value	Taxable Value	Ag Acreage	Ag Deferred	New Const. Value
L1C -- "VarX Commercial"	InProcess	5	$0	$0	$0	0.0000	$0	$0
L1C -- "VarX Commercial" Totals:		357	$14,013,657	$14,013,657	$4,929,529	0.0000	$0	$0
L2 -- "Personal Property Tangible Industrial"	Certified	1	$2,211	$2,211	$0	0.0000	$0	$0
L2 -- "Personal Property Tangible Industrial" Totals:		1	$2,211	$2,211	$0	0.0000	$0	$0
M1 -- "Mobile Home"	Certified	1	$21,023	$21,023	$21,023	0.0000	$0	$0
M1 -- "Mobile Home" Totals:		1	$21,023	$21,023	$21,023	0.0000	$0	$0
O -- "Residential Inventory"	Certified	135	$6,006,000	$6,006,000	$6,006,000	0.0000	$0	$0
O -- "Residential Inventory" Totals:		135	$6,006,000	$6,006,000	$6,006,000	0.0000	$0	$0
S -- "Personal Property Special Inventory"	Certified	10	$1,023,282	$1,023,282	$1,021,286	0.0000	$0	$0
S -- "Personal Property Special Inventory" Totals:		10	$1,023,282	$1,023,282	$1,021,286	0.0000	$0	$0
ARB Totals:		670	$185,221,496	$163,833,239	$160,263,434	0.0000	$0	$0
Certified Totals:		15,875	$2,355,861,517	$2,114,973,627	$2,024,432,843	24.0240	$1,594,368	$1,270,100
Incomplete Totals:		4,066	$15,527,477	$15,527,477	$12,678,048	0.0000	$0	$0
In Process Totals:		17	$1,804,455	$1,674,327	$1,634,277	0.0000	$0	$0
Report Totals:		20,628	$2,558,414,945	$2,296,008,670	$2,199,008,602	24.0240	$1,594,368	$1,270,100

This report contains All Excluding Absolutes

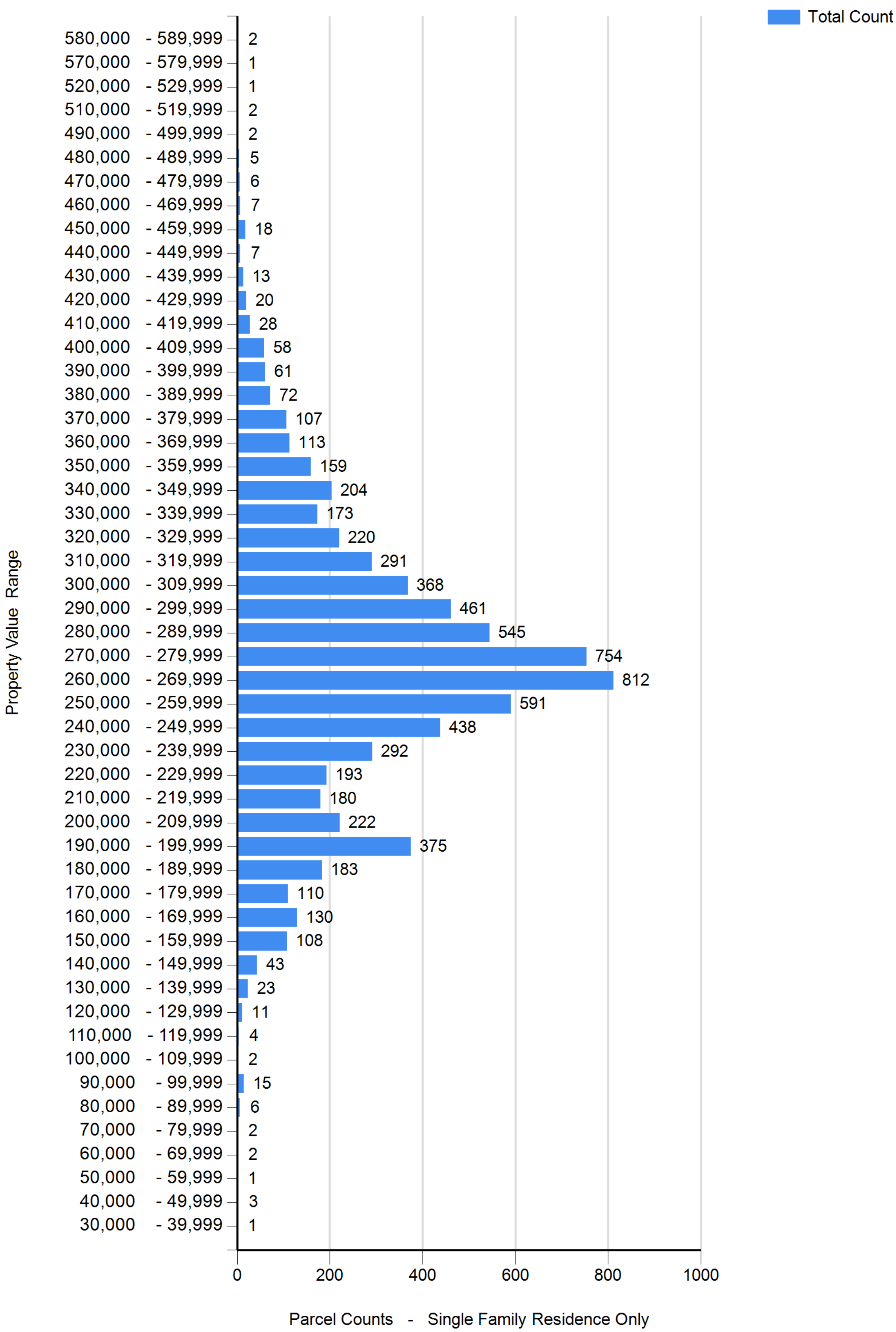
Process Code: 220 **Table Group Name: "July Roll"**

Entities Residential Graph Report

7/22/2023
11:04:22 AM

2023 **CITY OF WATAUGA**

Total Parcel Counts: 7,445 Average Market: 270,259 Average NTV: 226,383



WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

DATE:	July 6, 2023
TO:	Honorable City Council Members
FROM:	Linda Proskey, City Secretary
THROUGH:	Linda Proskey, City Secretary
SUBJECT:	Consider approval of the May 13, 2023, minutes for the Budget Retreat meeting and the June 26, 2023 Budget Workshop meeting.

BACKGROUND/INFORMATION:
Minutes from the Budget Retreat Meeting that was held on May 13, 2023 and the June 26, 2023 Budget Workshop meeting.

FINANCIAL IMPLICATIONS:
None

RECOMMENDATION/ACTION DESIRED:
Respectfully recommend the Council review and take action on the item presented.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:
1. May 13, 2023 Retreat Meeting
2. JUNE 26, 2023 workshop - Draft Minutes

REVIEWED BY:

Joshua Jones, City Manager	Approved - 7/25/2023
Linda Proskey, City Secretary	Final Approval - 7/25/2023

Approved as to form for inclusion on Agenda

MINUTES
WATAUGA CITY COUNCIL
BUDGET RETREAT MEETING
HURST CONFERENCE CENTER
1601 CAMPUS DRIVE
HURST TX 76054
SATURDAY, MAY 13, 2023
8:00 AM

CALL TO ORDER

Mayor Arthur L. Miner called the meeting to order at 9:03 a.m.

ROLL CALL

The meeting convened with the following members present:

Arthur L. Miner	Mayor
Lovie Downey	Mayor Pro Tem/Council Member Place 3
Pat Shelbourne	Council Member Place1
Tom Snyder	Council Member Place 2 (Absent without notice)
Andrew Neal	Council Member Place 4
Malissa Minucci	Council Member Place 5 (Absent with notice
Mark Taylor	Council Member Place 6
Jan Hill	Council Member Place 7
and	
Joshua Jones	City Manager
Linda Proskey	City Secretary

PUBLIC COMMENT

No Requests for public comment were received.

PUBLIC TESTIMONY FOR ACTION ITEMS

No Requests for public testimony were received.

ACTION ITEMS

1. Discuss and provide directions to the City Manager on the upcoming fiscal year 2023-2024 budget.

Joshua Jones, City Manager, Presented the item. He is looking for the council's input and direction for the upcoming budget. They discussed the following topics:

a) Grants – Community Block Grant Programs, Sidewalk, and Safety School Grants. The Council would like to have a report as to what grants are available and which ones we are applying for.

b) Finance - Maintaining sound financial management practices and bond rating.

c) Economic Development Budget will be discussed at the WEDC meeting next week. We are working on the development of a tax abatement policy. They discussed businesses looking to come to Watauga, Obstacles that the city faces with franchise businesses, and Retail Coach.

d) Public Safety- Non-enforcement efforts, lighting options, speed limits and speeding, and citizen complaints. Staffing levels and the lack of qualified applicants, the need to increase the presence of officers, enforcement rather than service, and the facility.

e) Code Compliance- Beautification of the city, weeds along curbs, the height of grass, fences, vehicles, trash, and debris in yards and driveways. State regulations on how long cities must wait before they can do anything.

f) Fleet – Reviewing the take-home vehicles policy and vehicle usage.

g) Public Works-Street Maintenance program, short-term rentals, pool rentals, rental sheds. They reviewed upcoming Capital Improvement projects, sidewalk repair, smart water meters, and street maintenance programs. Council would like a calendar developed and posted on the website when streets are scheduled for maintenance. Improve the carbon footprint, EV, and a solar farm. Staffing issues

h) Current bills in the state legislature and how they will affect what the city can do.

i) Library-Non-Watauga citizens visiting and the impact on the revenue for the businesses in the city. Facility

j) Animal Services-investing in the facility, expansion, staffing issues, turnover rate, and the needs of the animals.

k) Fire-need for a station on the westside of city

Recessed

Mayor Miner called a recess at 11:03 a.m.

Reconvened

Mayor Miner reconvened the meeting at 11:13 a.m.

Discussion continued

l) Citizen survey budgeted for this year.

m) Watauga 101 Citizens Academy-virtual verses in person or combination, and timing, the minimum amount of people need to hold the academy, and touring facilities.

n) City brand, social media

o) Human Resources-Staff policy changes, retention, informal surveys on composition, flex schedules, pay-time off program the council would like evaluated and possible workshop.

p) Evaluate the need for broadband access.

RECESSED

Mayor Miner called a recess at 11:59

RECONVENED

Mayor Miner reconvened the meeting at 12:40

Discussion continued

q) Update and review ARPA funds. All funds must be obligated by next year and spent by 2026. Reviewed what the council previously approved and where it stands, the CIP projects, lead pipe identify personnel, leave bank reduction, appreciation pay, recruitment incentives, police special unit program, PPE for fire, remote access devices, and generator.

r) New and expanded items requested total is 1.6 million. Reviewed what each department has requested in their budget, but Mr. Jones, City Manager, explained the items are what has been asked for, but an analysis has yet to be done, and nothing has been approved.

The Councilmembers asked Mr. Jones to get the answers to the following questions when he reviews the departmental budgets with the directors.

Mark Taylor asked if we are recouping the cost of the three paramedics we received from the Safer Grant and why we need three additional paramedics.

Councilmember Hill wanted to be sure if additional fire personnel are hired, there are enough showers and the things required for additional people.

Councilmember Downey wants to know why the bailiff position needs to go to full-time. Mayor Miner was interested in knowing the same.

Councilmember Shelbourne wants to know whether it is 3 or 9 additional paramedics that the fire department is asking for.

Councilmember Taylor wants to know why the need for additional armor storage.

s) Homestead Exemption discussed the tax rate, the average home values, and the value of homes within the neighboring cities. The sales tax revenue the business brings in. The cost of the current tax relief to the city and shifting the tax burden. Future growth of the city. The results on the fund balance. Bills that are currently being considered and how they will affect the city and the ability to raise revenue.

t) The Council discussed the benefits of the Economic Development Corporation to the city.

u) Advance meter infrastructure, utility rate study

v) Capital Outlay Plan – Spoke about pay as you go instead of debt issuance.

w) Capital Improvement Projects

RECESSED

Mayor Miner called for a recess at 14:04 PM

RECONVENED

Mayor Miner reconvened the meeting at 14:12 PM

Discussion continued

Josh Jones, City Manager, asked what projects and issues the Council sees that they would like to be looked at for this or future budgets.

Councilmember Downey-Animal Shelter, Take home vehicles., Fire Department, Redevelopment, Food trucks, community policing, rental properties. Discussion on bond for library and police department building.

Councilmember Shelbourne-Code enforcement, eco-friendly water conservation, property maintenance, and pride in the city, Ordinances need to be reviewed.

Councilmember Taylor-Would like to look at the library staffing, new facility, programs, and programs at the recreation center. He would like a 20-mph speed limit throughout the city and a Memorial Tree program.

Councilmember Neal-Employee pay raises and more sidewalks, a way to connect to trails, and a pedestrian bridge away to cross 377. Increase tree canopy coverage, solar farm.

Mayor Miner- the number of vehicles the city has, combining the functions/program of the Library and Recreation Center. He wants the police trailer moved around to identify the average speed. Mr. Jones suggested a live document could be created and publish the data on the streets' speed and rotate streets each month.

Councilmember Taylor wants to know the cost of the flashing speed limit signs for capturing the data on our main roads.

Councilmember Hill, Staff and evaluate salaries for the lower paying positions that we have problems keeping. She would like to see the Veteran's Flag program. Also, to purchase the horse farm property to build a park and nature/visitor center.

ADJOURNMENT

Mayor Miner adjourned the meeting at 14:50 pm

Approved: this _________ day of ___________, 2023

Signed: this _________ day of ___________, 2023

APPROVED:

____
Arthur L. Miner, Mayor

ATTEST:

____
Linda Proskey, City Secretary

NOTE: Original Audio and Video Recording of this meeting is preserved and maintained by the City Secretary's Office

MINUTES
WATAUGA CITY COUNCIL
WORKSHOP MEETING
CITY HALL COUNCIL CHAMBER,
7105 WHITLEY ROAD
JUNE 26, 2023
5:30 PM

CALL TO ORDER

Mayor Pro Tem Jan Hill called the meeting to order at 5:30 p.m.

ROLL CALL

The meeting convened with the following members present:

Arthur L. Miner	**Mayor**
Pat Shelbourne	**Council Member Place 1**
Tom Snyder	**Council Member Place 2**
Lovie Downey	**Council Member Place 3 (Left before meeting started)**
Andrew Neal	**Council Member Place 4**
Malissa Minucci	**Council Member Place 5**
Mark Taylor	**Council Member Place 6**
Jan Hill	**Mayor Pro Tem/Council Member Place 7**
and	
Joshua Jones	**City Manager**
Linda Proskey	**City Secretary**
David Berman	**City Attorney**
Sandra Gibson	**Director of Finance**
Lana Ewell	**Director of Library Services**
Julie Rodriguez	**HR/Civil Service Director**
Timothy Hamilton	**Parks and Community Services Director**

ANNOUNCEMENTS

Meeting was turned over to Mayor Miner at 5:35 PM

PUBLIC COMMENT

No Requests for public comments were received.

PUBLIC TESTIMONY FOR ACTION ITEMS

No Requests for public testimony were received.

PRESE NTATION

Budget Workshop - Presentation of Capital Outlay Plan, Capital Improvement Plan, and Funding Sources.

Sandra Gibson, Director of Finance, presented the item. First, she went over the Capital Outlay Plan. She stated that each department looks at the life cycle of each capital asset and the justification for replacement items, and the department heads and finance look at funding sources. This year we are trying not to fund debt issuance, trying to go through a replacement process, which is more cash funded. The ambulance is the only item that is going through debt issuance. In the Capital Improvement Plan, she talked about funding. They do go to cash, pay-as-you-go fund balance when that is available, but since a lot of the projects are large dollar amounts, so, we can’t fund strictly that way, so a lot of the funding is debt issuance, and Andrew Friedman with Samco was present to discuss the debt issuance. Some grants have been received for some of the more significant projects for about 4 million.

Paul Hackleman, Director of Public Works, gave an overview of the CIP project to include Parks Pole Barn on Linda Road, Park Vista/White Branch Creek Trail, Park Vista Park Drainage, Whitley Road 4 from Concord to Oakhill, Whitley Road 5 from Starnes to North Tarrant Pkwy, Basswood/Hightower at US 377, Watauga Road Phase 1, Master Drainage Plan, Bunker Hill Drainage, Street Maintenance Projects, 48th Year CDBG Emerson Drive Water Main (This is a Tarrant Co. Project), 2019-20202 Water & Water CIP Group 1 and 4 are out for bid. Group 2 Sewar project was pushed out so that the project and the Whitley Road Elementary School construction together wouldn’t interfere with traffic. Group 3 has ARPA money tied to it. Lead Water Service Line Identification, Green Ribbon Projects Phase 1-3 Complete and Phase 4 the application has been turned in; there are 6 Phases.

Andrew Freidman with Samco gave a presentation on the proposed debt Issuance of 8.95 million for the Capital Outlay Plan items for 2023-2024.

ADJOURNMENT

Mayor Miner adjourned the meeting at 6:24 pm

Approved: this _________ day of ___________, 2023

Signed: this _________ day of ___________, 2023

APPROVED:

____

Arthur L. Miner, Mayor

ATTEST:

____

Linda Proskey, City Secretary

WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

DATE:	July 24, 2023
TO:	Honorable City Council Members
FROM:	Linda Proskey, City Secretary
THROUGH:	Linda Proskey, City Secretary
SUBJECT:	Consider the approval of the minutes for the May 17, 2023, City Council Special Meeting to canvass the General Election

BACKGROUND/INFORMATION:
Minutes for the special meeting to Canvass the Election held on May 6, 2023

FINANCIAL IMPLICATIONS:
none

RECOMMENDATION/ACTION DESIRED:
Respectfully recommend the Council review and take action on the item presented.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:
1. May 17, 2023 Special meeting to canvas the election

REVIEWED BY:

Joshua Jones, City Manager	Approved - 7/25/2023
Linda Proskey, City Secretary	Final Approval - 7/25/2023

Approved as to form for inclusion on Agenda

MINUTES
WATAUGA CITY COUNCIL
SPECIAL MEETING
CANVASS ELECTION
CITY HALL COUNCIL CHAMBER,
7105 WHITLEY ROAD
MAY 17, 2023
1:00 PM

CALL TO ORDER

Mayor Arthur L. Miner called the meeting to order at 1:00 p.m.

ROLL CALL

The meeting convened with the following members present:

Arthur L. Miner	Mayor
Jan Hill	Mayor Pro Tem/Council Member Place 7
Pat Shelbourne	Council Member Place1
Tom Snyder	Council Member Place 2 (Not Required)
Lovie Downey	Council Member Place 3
Andrew Neal	Council Member Place 4 (Not Required)
Malissa Minucci	Council Member Place 5
Mark Taylor	Council Member Place 6
and	
Linda Proskey	City Secretary

ANNOUNCEMENTS

Councilmember Hill announced Watauga Fest is this weekend.

PUBLIC COMMENT

No Requests for public comments were received.

PUBLIC TESTIMONY FOR ACTION ITEMS

No Requests for public testimony were received.

ACTION ITEMS

1. **Consideration and action on canvassing the votes for the May 6, 2023, General Election to include approval of a Resolution canvassing the votes and declaring the results.**

Mayor Miner presented the voting results for the May 6, 2023 General Election.

ELECTION	TOTAL EARLY VOTING VOTES CAST (Including mail ballots)	TOTAL VOTES CAST AT POLL ON ELECTION DAY	TOTAL VOTES CAST
General Election	239	176	415

The returns of the General Election, including the returns of the early voting ballots, duly and legally made, showed that each candidate received the following votes:

NAME OF CANDIDATE	COUNCIL PLACE	TOTAL EARLY VOTING VOTES RECEIVED (Including mail ballots)	TOTAL VOTES RECEIVED AT POLL ON ELECTION	TOTAL VOTES RECEIVED
Arthur Miner	Mayor	204	151	355
Lovie Downey	3	194	143	337
Andrew Neal	4	193	145	338
Malissa Minucci	5	139	108	247
Brandon Krauss	5	82	53	135

Mayor Miner called for a Motion. Councilmember Shelbourne made a motion to approve the resolution canvassing the voting tabulation as read for the May 6th election. Mayor Pro Tem Downey seconded the motion. Mayor Miner called for a vote.

Motion carried 5-0-0-0.

Ayes, Shelbourne, Downey, Minucci, Taylor, Hill
Nays: None
Abstain: None
Absent: None

ITEMS FOR FUTURE AGENDAS

There were no items for future agendas.

ADJOURNMENT

Mayor Miner adjourned the meeting at 1:05 pm

Approved: this _________ day of ___________, 2023

Signed: this _________ day of ___________, 2023

APPROVED:

ATTEST:

____
Arthur L. Miner, Mayor

____
Linda Proskey, City Secretary

NOTE: Original Audio and Video Recording of this meeting is preserved and maintained by the City Secretary's Office

WATAUGA
TEXAS
"A GREAT PLACE TO LIVE"

AGENDA MEMORANDUM

DATE: July 17, 2023

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

SUBJECT: Discuss and consider action on setting a Public Hearing on the FY2023-2024 Proposed Budget for August 28, 2023 at 6:30 p.m.

BACKGROUND/INFORMATION:

As required by City Charter, the City Manager's Proposed Budget was submitted to the City Council on August 1, 2023 and represents the proposed financial plan for Fiscal Year FY2023-2024. The Proposed Budget is posted on the City's website and a printed document is available for public inspection at City Hall, located at 7105 Whitley Road, Watauga, Texas.

A Public Hearing on the proposed budget should be held on August 28, 2023 at 6:30 p.m. at City Hall Council Chambers, located at 7105 Whitley Road, Watauga, Texas to allow for citizen input and to meet City Charter and Local Government Code requirements. The Budget Hearing must be at least 15 days after the proposed budget is filed with City Secretary, but before the date of tax levy which should be scheduled for September 11, 2023.

FINANCIAL IMPLICATIONS:
N/A

RECOMMENDATION/ACTION DESIRED:
Respectfully recommend the Council review and take action to schedule a public hearing on the FY 2023-2024 Proposed Budget for August 28, 2023 at 6:30 p.m. at City Hall Council Chambers.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:
None

REVIEWED BY:

Sandra Gibson, Director of Finance	Approved - 7/19/2023
David Berman, City Attorney	Approved - 7/19/2023
Joshua Jones, City Manager	Approved - 7/19/2023
Linda Proskey, City Secretary	Final Approval - 7/19/2023

Approved as to form for inclusion on Agenda

AGENDA MEMORANDUM

AGENDA MEMORANDUM

DATE: July 17, 2023

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

SUBJECT: Discuss and consider action on setting a Public Hearing for the FY2023-2024 Proposed Tax Rate of $0.5702/100 valuation

BACKGROUND/INFORMATION:

The property tax rate setting process is governed by Chapter 26 of the Texas Property Tax Code. There have been multiple changes to the tax rate setting process due to the 2019 Texas State Legislature actions (SB2). The tax rate adoption timeline for the City requires that by August 7th, or soon as possible thereafter, the designated officer or employee must submit tax rates to City Council. In addition, the City must provide website notice of tax rates and additional information and submit the tax rate calculation forms to the county-assessor-collector.

The tax rate of $0.5702 per $100 valuation is recommended in the City Manager's Proposed Budget for Fiscal Year 2023-2024 which is presented to Council and available for public view on August 1, 2023.

The proposed tax rate exceeds the no new revenue tax rate which is calculated at $0.507081 per $100 valuation and a Public Hearing must be held. It is recommended that the City Council conduct this hearing on September 11, 2023 at 6:30 p.m before the vote on the tax rate. The tax rate public hearing must be held at least 5 days after published notice of the tax rate is given, and not more than 7 days before adoption of the tax rate. The tax rate may be adopted after the public hearing.

FINANCIAL IMPLICATIONS:

N/A

RECOMMENDATION/ACTION DESIRED:

Respectfully recommend the Council review and take action to set a date for the Tax Rate Public Hearing to be held on September 11, 2023 at 6:30 p.m.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

1. ADOPTION OF TAX RATE CALCULATION WORKSHEET

REVIEWED BY:

Sandra Gibson, Director of Finance — Approved - 7/31/2023

AGENDA MEMORANDUM

David Berman, City Attorney	Approved - 7/31/2023
Joshua Jones, City Manager	Approved - 8/2/2023
Sandra Gibson, Director of Finance	Approved - 8/2/2023
Linda Proskey, City Secretary	Final Approval - 8/2/2023

Approved as to form for inclusion on Agenda

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
City of Wataugaa

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	$1,627,192,205
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	$0.375187/$100
3. M&O taxes refunded for years preceding tax year 2022. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	$49,523
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	$6,154,536
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	$1,842,340,668
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	$0.359710/$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	$6,627,084
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	$472,548
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	$0.507081/$100
11. This year's proposed total tax rate.	$0.570200/$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	$0.063119
13. Percentage change in total tax rate. Divide Line 12 by line 10.	12.45%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	$0.334281/$100
15. This year's proposed M&O tax rate.	$0.359710/$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	$0.025429
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	7.61%
Raised M&O Taxes on a $100,000 Home	
18. This year's taxable value on a $100,000 home.	$100,000
19. Last year's M&O tax rate.	$0.375187/$100
20. This year's proposed M&O tax rate.	$0.359710/$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$-15.48

AGENDA MEMORANDUM

DATE: July 17, 2023

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

SUBJECT: Discuss and consider action and take a record vote on the proposed tax rate of $0.5702 per $100 valuation for the FY2023-2024 Fiscal Year

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BACKGROUND/INFORMATION:

The tax rate of $0.5702 per $100 valuation is recommended in the City Manager's Proposed Budget for Fiscal Year 2023-2024 which is presented to Council and available for public view on August 1, 2023. This is not the vote on the tax rate, but a vote on considering the proposed tax rate. The tax rate adoption should be set for September 11, 2023 after the public hearing. The tax rate definitions are included below:

No-New-Revenue (NNR) Tax Rate: The tax rate that will generate the same amount of tax revenue as the previous year from the same property. This rate serves as the benchmark from which all Truth-in-Taxation requirements are measured. The NNR rate for FY 2023-2024 is $0.507081 per $100 valuation.
NNR Maintenance & Operations (M&O) Rate: The tax rate that will generate the same amount of tax revenue for maintenance and operations as the previous year. The NNR M&O rate for FY 2023-2024 is $0.334281 per $100 valuation.
Voter-Approval Tax Rate: The maximum tax rate the City may adopt without requiring an election. The voter-approval tax rate for FY 2023-2024 is $0.605718 per $100 valuation (including unused increment) and $.556470 (without unused increment). The unused increment includes components from the tax years 2020, 2021 and 2022. In tax year 2020 and 2021, the City calculated the Voter Approval Rate at 8% due to the disaster declaration in place.
Debt Tax Rate: The rate required to generate revenue to meet debt service requirements, which is unlimited in terms of calculating the voter approval tax rate. The debt tax rate for FY 2023-2024 is $0.210490 per $100 valuation.
De Minimis Rate: The rate required to generate an additional $500,000 in revenue. This rate is only calculated for cities under 30,000. The de minimis rate is $0.571910 per $100 valuation.

Property Tax Rate Comparison

	2023-2024	**2022-2023**

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AGENDA MEMORANDUM

Property Tax Rate:	$0.570200/100	$0.570200/100
No-New-Revenue Tax Rate:	$0.507081/100	$0.530859/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.334281/100	$0.362500/100
Voter-Approval Tax Rate:	$0.605718/100	$0.588285/100
Debt Rate:	$0.210490/100	$0.195013/100

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the City of Watauga is not required to hold an election at which voters may accept or reject the proposed tax rate.

FINANCIAL IMPLICATIONS:

The tax rate will raise more revenue from property taxes than last year's budget by an amount of $1.154 million, with approximately $472,000 in additional revenue for the general fund and the reminder to the debt service fund.

RECOMMENDATION/ACTION DESIRED:

Respectfully recommend the Council review and take a record vote to consider the proposed property tax rate of $.5702 per $100 of assessed valuation.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

1. ADOPTION OF TAX RATE CALCULATION WORKSHEET
2. CITY OF WATAUGA 2023 TAX RATE CALCULATION WORKSHEET FORM 50-856

REVIEWED BY:

Sandra Gibson, Director of Finance	Approved - 8/1/2023
David Berman, City Attorney	Approved - 8/1/2023
Joshua Jones, City Manager	Approved - 8/2/2023
Sandra Gibson, Director of Finance	Approved - 8/2/2023
Linda Proskey, City Secretary	Final Approval - 8/2/2023

Approved as to form for inclusion on Agenda

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
City of Watauga

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3. M&O taxes refunded for years preceding tax year 2022. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	$49,523
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	$6,154,536
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	$1,842,340,668
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21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	$-15.48

2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Watauga	817-514-5800
Taxing Unit Name	Phone *(area code and number)*
7105 Whitley Road, Watauga Texas 76148	www.wataugatx.org
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 1,903,634,822
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 289,613,225
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,614,021,597
4.	**2022 total adopted tax rate.**		$ 0.570200 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. Original 2022 ARB values:	$ 88,999,207	
	B. 2022 values resulting from final court decisions:	- $ 80,252,715	
	C. 2022 value loss. Subtract B from A.[3]		$ 8,746,492
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. 2022 ARB certified value:	$ 5,027,404	
	B. 2022 disputed value:	- $ 603,288	
	C. 2022 undisputed value. Subtract B from A.[4]		$ 4,424,116
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 13,170,608

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,627,192,205
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory. [5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** 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 freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2022 market value: $ 0 B. **Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 2,579,563 C. **Value loss.** Add A and B. [6]	$ 2,579,563
11.	**2022 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 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. **2022 market value:** $ 0 B. **2023 productivity or special appraised value:** - $ 0 C. **Value loss.** Subtract B from A. [7]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 2,579,563
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,624,612,642
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 9,263,541
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [9]	$ 72,448
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 9,335,989
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 2,024,432,843 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 0 E. **Total 2023 value.** Add A and B, then subtract C and D.	$ 2,024,432,843

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal 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 value under protest. [14] .... $ 112,184,404	
	B. 2023 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 in the 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 value of property not on the certified roll. [15] .... + $ 8,874,634	
	C. Total value under protest or not certified. Add A and B.	$ 121,059,038
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 303,151,213
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 1,842,340,668
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 0
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 1,218,281
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 1,218,281
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 1,841,122,387
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.507081 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ ______ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ 0.375187 /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,627,192,205

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 6,105,013
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + $ 49,523	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. – $ 0	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 49,523	
	E. Add Line 30 to 31D.	$ 6,154,536
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,841,122,387
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.334281 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. $ 0	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**		
	A. **2023 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.	$ 0	
	B. **2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**		
	A. **2023 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	$ 0	
	B. **2022 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in 2022.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$ 0	
	B. **Expenditures for public safety in 2022.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.334281 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0.000000 /$100	
	C. Add Line 40B to Line 39.		$ 0.334281 /$100
41.	**2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.345980 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):*** **2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total 2023 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 taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 4,148,817 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 4,148,817
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 270,874
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 3,877,943
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector. [30] .... 100.00 % **B.** Enter the 2022 actual collection rate. .... 99.69 % **C.** Enter the 2021 actual collection rate. .... 100.06 % **D.** Enter the 2020 actual collection rate. .... 100.58 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	100.00 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 3,877,943
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,842,340,668
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.210490 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.556470 /$100
D49.	***Disaster Line 49 (D49):*** **2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ ______ /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,842,340,668
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.000000 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.507081 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.507081 /$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ 0.556470 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.556470 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,842,340,668
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.556470 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [42]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.584200 /$100	
	B. Unused increment rate (Line 66)	$ 0.014000 /$100	
	C. Subtract B from A	$ 0.570200 /$100	
	D. Adopted Tax Rate	$ 0.570200 /$100	
	E. Subtract D from C	$ 0.000000 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.597593 /$100	
	B. Unused increment rate (Line 66)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.597593 /$100	
	D. Adopted Tax Rate	$ 0.580400 /$100	
	E. Subtract D from C	$ 0.017193 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65)	$ 0.612459 /$100	
	B. Unused increment rate (Line 64)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.612459 /$100	
	D. Adopted Tax Rate	$ 0.580404 /$100	
	E. Subtract D from C	$ 0.032055 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.049248 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		$ 0.605718 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.334281 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,842,340,668
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.027139 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.210490 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.571910 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.570200 /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.000000 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,624,612,642
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 0
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,841,122,387
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.605718 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.507081 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26

Voter-approval tax rate .... $ 0.605718 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 67

De minimis rate. .... $ 0.571910 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [50]

print here Sandra Gibson
Printed Name of Taxing Unit Representative

sign here Sandra Gibson
Taxing Unit Representative

7/31/2023
Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)

AGENDA MEMORANDUM

DATE: July 17, 2023

TO: Honorable City Council Members

FROM: Sandra Gibson, Director of Finance

SUBJECT: Discuss and consider action on setting the date to adopt the proposed tax rate for the FY2023-2024 Fiscal Year for September 11, 2023

BACKGROUND/INFORMATION:

The tax rate of $0.5702 per $100 valuation is recommended in the City Manager's Proposed Budget for Fiscal Year 2023-2024 which is presented to Council and available for public view on August 1, 2023.

The tax rate public hearing should be held on September 11, 2023 and the tax rate adopted after the public hearing.

FINANCIAL IMPLICATIONS:

N/A

RECOMMENDATION/ACTION DESIRED:

Respectfully recommend the Council review and take action to set the public hearing date for adopting the FY 2023-2024 Property Tax Rate of $.5702 per $100 of assessed valuation as of September 11, 2023.

ATTACHMENTS/ SUPPORTING DOCUMENTATION:

None

REVIEWED BY:

Sandra Gibson, Director of Finance	Approved - 8/1/2023
David Berman, City Attorney	Approved - 8/1/2023
Joshua Jones, City Manager	Approved - 8/2/2023
Sandra Gibson, Director of Finance	Approved - 8/2/2023
Linda Proskey, City Secretary	Final Approval - 8/2/2023

Approved as to form for inclusion on Agenda