

**CITY OF DEER PARK
OCTOBER 08, 2018 - 5:30 PM
CITY COUNCIL - SPECIAL MEETING
MEETING - FINAL**

Sherry Garrison, Council Position 1
Thane Harrison, Council Position 2
Tommy Ginn, Council Position 3

James Stokes, City Manager
Gary Jackson, Assistant City Manager



Jerry Mouton Jr., Mayor

**COUNCIL CHAMBER
710 E. SAN AUGUSTINE
DEER PARK, TX 77536**

Bill Patterson, Council Position 4
Ron Martin, Council Position 5
Rae A. Sinor, Council Position 6

Shannon Bennett, TRMC, City Secretary
Jim Fox, City Attorney

CALL TO ORDER

NEW BUSINESS

1. Consideration of and action on an ordinance levying Ad Valorem Taxes for 2018.

[ORD 18-084](#)

Recommended Action:

A record vote to adopt an ad valorem tax rate of \$0.720000 per \$100 valuation for tax year 2018 by motion as follows: "I move that the property tax rate be increased by the adoption of a tax rate of \$0.720000, which is effectively a 1.74 percent increase in the tax rate."

Department: City Manager's Office

Attachments: [Ord - FY19 Tax Rate](#)

ADJOURN

Shannon Bennett, TRMC
City Secretary

Posted on Bulletin Board
October 5, 2018

City Hall is wheelchair accessible and accessible parking spaces are available. Hearing assistance devices are available. Requests for accommodations services must be made 72 hours prior to any meeting. Please contact the City Secretary's office at 281-478-7248 for further information.

The Mission of the City of Deer Park is to deliver exemplary municipal services that provide the community a high quality of life consistent with our history, culture and unique character.



Legislation Details (With Text)

File #: ORD 18-084 **Version:** 1 **Name:**
Type: Ordinance **Status:** Agenda Ready
File created: 10/3/2018 **In control:** City Council - Special Meeting
On agenda: 10/8/2018 **Final action:**
Title: Consideration of and action on an ordinance levying Ad Valorem Taxes for 2018.
Sponsors: City Manager's Office
Indexes:
Code sections:
Attachments: [Ord - FY19 Tax Rate](#)

Date	Ver.	Action By	Action	Result
10/8/2018	1	City Council - Special Meeting		

Consideration of and action on an ordinance levying Ad Valorem Taxes for 2018.

On September 4, 2018, the City Council took a record vote to begin the process of adopting an ad valorem tax rate of \$0.720000 per \$100 valuation for tax year 2018 (FY 2018-2019). This rate is unchanged from the current ad valorem tax rate of \$0.720000 per \$100 valuation set by the City Council for tax year 2017 (FY 2017-2018). Because the proposed rate of \$0.720000 per \$100 valuation is greater than the effective tax rate of \$0.707705 per \$100 valuation, the State's "Truth In Taxation" laws require two (2) public hearings to be held prior to a vote to set this rate. On September 4, 2018, the City Council adopted an ordinance establishing the dates of those public hearings and the meeting to adopt the ad valorem tax rate as follows:

Public Hearing #1: Tuesday, September 25, 2018 at 7:30 p.m. in Council Chambers, City Hall, 710 E. San Augustine St., Deer Park TX 77536.

Public Hearing #2: Tuesday, October 2, 2018 at 5:30 p.m. in Council Chambers, City Hall, 710 E. San Augustine St., Deer Park TX 77536.

The meeting to adopt the ad valorem tax rate for tax year 2018 was scheduled for 5:30 p.m. on Monday, October 8, 2018 in Council Chambers, City Hall, 710 E. San Augustine St., Deer Park TX 77536.

The ordinance to levy the tax rate of \$0.720000 per \$100 valuation for tax year 2018 (FY 2018-2019) must include the following statement that is required to be in the ordinance in larger type than the type used in any other portion of the ordinance:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.80 PERCENT AND WILL RAISE TAXES

FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.88.

Fiscal/Budgetary Impact:

Ad Valorem revenues in the General Fund and the Debt Service Fund of the City's adopted FY 2018-2019 budget were established based upon a total proposed ad valorem tax rate of \$0.720000 per \$100 of valuation.

A record vote to adopt an ad valorem tax rate of \$0.720000 per \$100 valuation for tax year 2018 by motion as follows: **"I move that the property tax rate be increased by the adoption of a tax rate of \$0.720000, which is effectively a 1.74 percent increase in the tax rate."**

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF DEER PARK, TEXAS LEVYING AD VALOREM TAXES FOR 2018 AT \$0.720000 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING DUE AND DELINQUENT DATES; PENALTIES AND INTEREST; PROVIDING A HOMESTEAD EXEMPTION; REPEALING ALL OTHER ORDINANCES IN CONFLICT; PROVIDING AN EFFECTIVE DATE; AND DECLARING AN EMERGENCY.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DEER PARK, TEXAS THAT:

SECTION 1. There be and is hereby levied for the year 2018 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Deer Park, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.720000 on each one hundred and no/100 dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows: \$0.170611 for interest and sinking fund requirements of the municipal government of the City; and \$0.549389 for maintenance and operations of the municipal government of the City.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2018, and all ad valorem taxes for the year 2018 shall become delinquent after January 31, 2019. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2019, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

SECTION 3. Taxes are payable to the City of Deer Park Tax Assessor Collector. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 4. The tax rolls as presented to the City Council, together with any supplement thereto are hereby approved.

SECTION 5. An additional twenty percent (20%) is added for attorney fee collection efforts in July as provided under Sections 6.30 and 33.07 of the Texas State Property Tax Code.

SECTION 6. In accordance with the Texas State Property Tax Code, and effective with the passage of the ordinance, there is hereby provided an exemption of \$50,000 on residence homestead property for those who have attained the age of 65 years prior to January 1, 2019.

SECTION 7. That the following statement applies:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.80 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.88.

SECTION 8. That any ordinance of the City of Deer Park in conflict herewith are hereby repealed.

SECTION 9. It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public and that public notice of the time, place and purpose of said meeting was given, all as required by Chapter 551 of the Government Code of the State of Texas.

SECTION 10. The City Council finds that this Ordinance relates to the immediate preservation of the public peace, safety and welfare, in that the City taxes should be collected at the earliest possible moment, since the revenue is needed to continue uninterrupted police, fire and sanitary protection, and to continue the essential services of water supply, garbage and sewage disposal, thereby creating an emergency, for which the Charter requirement providing for the reading of ordinances on three (3) several days should be dispensed with, and this Ordinance shall be passed finally on its introduction; and, accordingly, such requirement is dispensed with, and this Ordinance shall take effect upon its passage and approval by the Mayor.

In accordance with Article VIII, Section 1 of the City Charter, this Ordinance was introduced before the City Council of the City of Deer Park, Texas, **passed, approved and adopted** on this the ____ day of _____, 2018 **by a vote of** _____ **“Ayes” and** _____ **“Noes”**.

MAYOR, City of Deer Park, Texas

ATTEST:

City Secretary

APPROVED:

City Attorney