

**CITY OF DEER PARK
SEPTEMBER 23, 2019 - 5:30 PM
CITY COUNCIL - SPECIAL MEETING
MEETING - FINAL**

Sherry Garrison, Council Position 1
TJ Haight, 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

1. Consideration of and action on an ordinance levying Ad Valorem Taxes for tax year 2019.

[ORD 19-088](#)

Recommended Action:

A record vote to adopt an ad valorem tax rate of \$0.720000 per \$100 valuation for tax year 2019 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 5.59 percent increase in the tax rate."

Department: City Manager's Office

Attachments: [Ord - FY20 Tax Rate](#)

ADJOURN

Shannon Bennett, TRMC
City Secretary

Posted on Bulletin Board
September 19, 2019

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

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 19-088 **Version:** 1 **Name:**
Type: Ordinance **Status:** Agenda Ready
File created: 9/17/2019 **In control:** City Council - Special Meeting
On agenda: 9/23/2019 **Final action:**
Title: Consideration of and action on an ordinance levying Ad Valorem Taxes for tax year 2019.
Sponsors: City Manager's Office
Indexes:
Code sections:
Attachments: [Ord - FY20 Tax Rate](#)

| Date | Ver. | Action By | Action | Result |
|-----------|------|--------------------------------|--------|--------|
| 9/23/2019 | 1 | City Council - Special Meeting | | |

Consideration of and action on an ordinance levying Ad Valorem Taxes for tax year 2019.

On August 20, 2019, 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 2019 (FY 2019-2020). 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 2018 (FY 2018-2019). Because the proposed rate of \$0.720000 per \$100 valuation is greater than the effective tax rate of \$0.681897 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 August 20, 2019, 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 10, 2019 at 5:30 p.m. in Council Chambers, City Hall, 710 E. San Augustine St., Deer Park, TX 77536.

Public Hearing #2: Tuesday, September 17, 2019 at 7:30 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 2019 was scheduled for 5:30 p.m. on Monday, September 23, 2019 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 2019 (FY 2019-2020) 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 7.97 PERCENT AND WILL RAISE TAXES

FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$12.27.

Fiscal/Budgetary Impact:

Ad Valorem revenues in the General Fund and the Debt Service Fund of the City's adopted FY 2019-2020 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 2019 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 5.59 percent increase in the tax rate."**

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF DEER PARK, TEXAS LEVYING AD VALOREM TAXES FOR 2019 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; AND PROVIDING AN EFFECTIVE DATE.

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 2019 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: \$0.158341 for interest and sinking fund requirements of the municipal government of the City; and \$0.561659 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, 2019, and all ad valorem taxes for the year 2019 shall become delinquent after January 31, 2020. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2020, 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, 2020.

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 7.97 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$12.27.

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.

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 _____, 2019 **by a vote of** _____ **“Ayes” and** _____ **“Noes”**.

MAYOR, City of Deer Park, Texas

ATTEST:

City Secretary

APPROVED:

City Attorney