



## Legislation Text

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**File #:** ORD 19-088, **Version:** 1

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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."