

**CITY OF JAMAICA BEACH
ORDINANCE NO. 2021-09
TAX RATE FOR THE 2021-2022 FISCAL YEAR**

AN ORDINANCE OF THE CITY OF JAMAICA BEACH, APPROVING AND LEVYING THE AD VALOREM TAX RATE OF \$0.170497 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF JAMAICA BEACH, TEXAS FOR THE 2021-2022 FISCAL YEAR. MAKING VARIOUS FINDINGS AND PROVISIONS RELATING TO THE SUBJECT; FINDING COMPLIANCE WITH THE OPEN MEETINGS LAW; AND PROVIDING AN EFFECTIVE DATE HEREOF.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JAMAICA BEACH:

WHEREAS, a budget appropriating revenue generated for the use and support of the municipal government of the City of Jamaica Beach, Texas has been approved and adopted by the City Council as required by Chapter 102 of the Texas Local Government Code; and

WHEREAS, the City approved a proposed tax rate on September 20, 2021; and

WHEREAS, the City Council finds that it is necessary and proper for the good government, peace and order of the City to adopt an Ordinance establishing an ad valorem tax rate.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JAMAICA BEACH, TEXAS, THAT:

SECTION 1. That upon all personal, real, and mixed property, owned and situated within the territorial limits of the City of Jamaica Beach, Texas on January 1, 2021, and not exempt from taxation by such City under the Constitution and Laws of the State of Texas, there shall be and there are hereby levied for the fiscal year beginning October 1, 2021, annual ad valorem taxes for the maintenance, operation and support of the general government (general funds) at the rate of \$0.170497 upon each \$100.00 dollar valuation, 100% of such property.

SECTION 2. This Ordinance shall be and become effective from and after its adoption.

PASSED AND ADOPTED this the 20th day of September 2021.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.170497 per \$100 valuation has been proposed by the governing body of the City of Jamaica Beach.

PROPOSED TAX RATE	\$0.170497 per \$100
NO-NEW-REVENUE TAX RATE	\$0.158419 per \$100
VOTER-APPROVAL TAX RATE	\$0.170497 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for the City of Jamaica Beach from the same properties in both the 2020 tax year and the 2021 tax year. The voter-approval rate is the highest tax rate that the City of Jamaica Beach may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that the City of Jamaica Beach is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 20, 2021 at 6:00 pm at City Hall Council Chambers at the City of Jamaica Beach, 16628 San Luis Pass Road, Jamaica Beach, Texas.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the City of Jamaica Beach is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of the City of Jamaica Beach at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE
CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the Mayor Pro Tem Russell Rupertus Alderwoman Marci Kurtz-Hoffman
proposal: Alderwoman Lorraine "Taz" Jones Alderman Gil Madray

AGAINST the Alderman Sherwood "Woody" Green
proposal:

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state. The following table compares the taxes imposed on the average residence homestead by the City of Jamaica Beach last year to the taxes proposed to be imposed on the average residence homestead by the City of Jamaica Beach this year.

	2020	2021	Change
Total tax rate/\$100 of value	\$0.186181	\$0.170497	decrease of \$-0.015684, or -8.42%
Average homestead taxable value	\$318,531	\$347,040	increase of \$28,509, or 8.95%
Tax on average homestead	\$593.04	\$591.69	decrease of \$-1.35, or -0.23%
Total tax levy on all properties	\$699,852	\$762,462	increase of \$62,610, or 8.95%

For assistance with tax calculations, please contact the tax assessor for the City of Jamaica Beach at (409) 766-2260 or galcotax@co.galveston.tx.us, or visit www.galcotax.com/property-tax/truth-in-taxation for more information.

2021 Tax Rate Calculation Worksheet

Date: 07/27/2021 08:27 AM

cy

Taxing Units Other Than School Districts or Water Districts

City of Jamaica Beach

Taxing Unit Name

Phone (area code and number)

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 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.

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

This worksheet is provided 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 (No New Taxes)

The No-New-Revenue 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 No-New-Revenue tax rate should decrease.

The No-New-Revenue tax rate for a county is the sum of the No-New-Revenue tax rates calculated for each type of tax the county levies.

No-New-Revenue Tax Rate Activity	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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 (will deduct taxes in Line 17). ¹	\$431,675,676
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$56,300,860
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$375,374,816
4. 2020 total adopted tax rate.	\$0.186181/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.	
A. Original 2020 ARB values:	\$0
B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A. ³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0

B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$0
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$375,374,816
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. 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, goodsin- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$560
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$24,000
C. Value loss. Add A and B. ⁵	\$24,560
11. 2020 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 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 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.	\$24,560
13. 2020 adjusted taxable value. Subtract Line 12 from Line 8.	\$375,350,256
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$698,830
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$976
16. Taxes in tax increment financing (TIF) for tax year 2020. 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 2021 captured appraised value in Line 16D, enter 0. ⁹	\$0
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 14 and 15, subtract Line 16. ¹⁰	\$699,806
18. Total 2021 taxable value on the 2021 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 18). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$467,653,896
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
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 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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 2021 value. Add A and B, then subtract C and D.	\$467,653,896
19. Total value of properties under protest or not included on certified appraisal roll.¹³	
A. 2021 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	\$39,014,510
B. 2021 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	\$0
C. Total value under protest or not certified: Add A and B.	\$39,014,510
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$59,468,920
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$447,199,486
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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	\$5,458,010

determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$5,458,010
25. 2021 adjusted taxable value. Subtract Line 24 from Line 21.	\$441,741,476
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.158419/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012, 26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

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):** 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:** The debt tax 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.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.186181/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$375,374,816
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$698,876
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. 2020 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent: Amount of additional sales tax collected and spent on M&O expenses in 2020. Enter amount from full year's sales tax revenue spent for M&O in 2020 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
B. M&O taxes refunded for years preceding tax year 2020 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 2020. This line applies only to tax years preceding tax year 2020.	\$976
C. 2020 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 2021 captured appraised value in Line 18D, enter 0.	\$0
D. 2020 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	\$0
E. 2020 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	\$976
F. Add Line 30 to 31E.	\$699,852

32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$441,741,476
33. 2020 NNR maintenance and operations rate (unadjusted). Divide Line 31F by Line 32 and multiply by \$100.	\$0.158430/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 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. B. 2020 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$0 \$0 \$0
35. Rate adjustment for indigent health care expenditures.²⁴ A. 2021 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, 2020 and ending on June 30, 2020, less any state assistance received for the same purpose. B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$0 \$0 \$0
36. Rate adjustment for county indigent defense compensation.²⁵ A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$0 \$0 \$0 \$0

E. Enter the lessor of C and D. If not applicable, enter 0.	\$0
37. Rate adjustment for county hospital expenditures.²⁶ A. 2021 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, 2020 and ending on June 30, 2021.	\$0
B. 2020 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, 2019 and ending on June 30, 2020.	\$0
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0
E. Enter the lessor of C and D. If not applicable, enter 0.	\$0
38. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	\$0.158430/\$100
39. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. - or - Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. ²⁷	\$0.163975/\$100
40. Total 2020 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. Enter debt amount.	\$0
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.	\$0
41. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42. Adjusted 2021 debt. Subtract Line 41 from Line 40E.	\$0
43. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector: ²⁹ B. Enter the 2020 actual collection rate C. Enter the 2019 actual collection rate D. Enter the 2018 actual collection rate 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%. ³⁰	99.19% 100.33% 99.19% 100.07% 99.19%
44. 2021 debt adjusted for collections. Divide Line 42 by Line 43E	\$0
45. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$447,199,486
46. 2021 debt tax rate. Divide Line 44 by Line 45 and multiply by \$100.	\$0/\$100
47. 2021 voter-approval tax rate. Add Lines 39 and 46.	\$0.163975/\$100
48. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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

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 No-New-Revenue 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 No-New-Revenue tax rate and/or Voter-Approval tax rate because it adopted the additional sales tax.

Sales and Use Tax Worksheet	Amount/Rate
49. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
50. 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 2020 or in May 2021. Multiply the amount on Line 49 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 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
51. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$447,199,486
52. Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	\$0/\$100
53. 2021 No-New-Revenue tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.158419/\$100
54. 2021 No-New-Revenue tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2020.	\$0.158419/\$100
55. 2021 Voter-Approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.163975/\$100
56. 2021 Voter-Approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	\$0.163975/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Protection 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.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
57. 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
58. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$447,199,486
59. Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	\$0/\$100
60. 2021 Voter-Approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	\$0.163975/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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.⁴²

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.⁴³

De Minimis Rate Worksheet	Amount/Rate
66. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 38 of the Voter-Approval Tax Rate Worksheet	\$0.158430/\$100
67. 2021 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$447,199,486
68. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	\$0.111806
69. 2021 debt rate. Enter the rate from Line 46 of the Voter-Approval Tax Rate Worksheet.	\$0/\$100
70. De minimis rate. ²³ Add Lines 66, 68 and 69.	\$0.270236/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax). \$0.158419/\$100

Voter-Approval tax rate As applicable, enter the 2021 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment). \$0.170497/\$100

De minimis rate If applicable, enter the de minimis rate from Line 70. \$0.270236/\$100

SECTION 8: 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 calculated the tax rates in accordance with requirements in Tax Code.⁴⁴

print here

Printed Name of Taxing Unit Representative

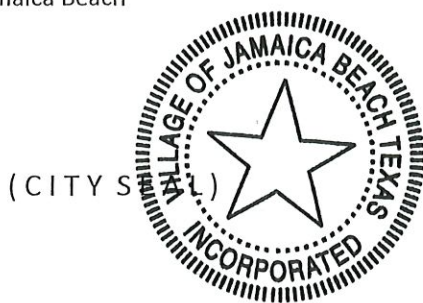
sign here

Taxing Unit Representative

Date

Raymond Amendez

9/27/21




Clay Morris, Mayor

ATTEST:



Debbie C. Nesbitt, City Secretary

The record vote of each member of the governing body by name voting on the adoption of the tax rate Ordinance:

Alderman Green

Yes or No - Absent

Alderman Madray

Yes or No

Alderwoman Jones

Yes or No

Alderwoman Kurtz-Hoffman

Yes or No

Mayor Pro-Tem Rupertus

Yes or No

M/2		Yea	Nay	N/V	Absent
	C. Morris	☐	☐	☒	☐
2	R. Rupertus	☒	☐	☐	☐
	M. Hoffman	☒	☐	☐	☐
m	L. Jones	☒	☐	☐	☐
	S. Green	☐	☐	☐	☒
	G. Madray	☒	☐	☐	☐

Passed ~~Failed~~:


Debbie C. Nesbitt

City Secretary - Date

9.20.21