

**NOTICE OF SPECIAL CITY COUNCIL MEETING
CITY OF TOMBALL, TEXAS**



MONDAY, OCTOBER 10, 2016

5:00 P.M.

Notice is hereby given of a meeting of the Tomball City Council, to be held on Monday, October 10, 2016 at 5:00 P.M., City Hall, 401 Market Street, Tomball, Texas 77375, for the purpose of considering the following agenda items. All agenda items are subject to action. The reserves the right to meet in a closed session for consultation with attorney on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

- 1.0 Call to Order
- 2.0 Public Comments and Receipt of Petitions *[At this time, anyone will be allowed to speak on any matter other than personnel matters or matters under litigation, for length of time not to exceed three minutes. No Council/Board discussion or action may take place on a matter until such matter has been placed on an agenda and posted in accordance with law.]*
- 3.0 New Business:
 - 3.1 Adopt \$0.111455 as the Portion of the Tax Rate to Fund the Maintenance and Operations (M&O) Fund for Fiscal Year 2016-2017
 - 3.2 Adopt \$0.230000 as the Portion of the Tax Rate to Fund the Interest and Sinking (Debt Service) Fund for Fiscal Year 2016-2017
 - 3.3 Adopt, on First Reading, Ordinance No. 2016-25, an Ordinance of the City of Tomball, Texas, Setting the Total Tax Levy of \$0.341455/\$100 of taxable value for the Year 2016 on all Real and Personal Property located in the City of Tomball, Texas; Providing for Penalty, Interest, and Additional Penalty on Taxes

Not Timely Paid; and Providing Other Matters Relating to the Subject

- 3.4 Announce that Final Vote on the Proposed 2016 Tax Rate will be held at a Regular Council Meeting on October 17, 2016 at 6:00 p.m.

4.0 Adjournment

CERTIFICATION

I hereby certify that the above notice of meeting was posted on the bulletin board of City Hall, City of Tomball, Texas, a place readily accessible to the general public at all times, on the 29th day of September 2016 by 5:00 p.m., and remained posted for at least 72 continuous hours preceding the scheduled time of said meeting.

Doris Speer

Doris Speer
City Secretary, TRMC

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 feel free to contact the City Secretary's office at (281) 290-1002 or FAX (281) 351-6256 for further information.

AGENDAS MAY ALSO BE VIEWED ONLINE AT www.ci.tomball.tx.us.

Special City Council

Agenda Item

Data Sheet

Meeting Date: October 10, 2016

Topic:

Adopt \$0.111455 as the Portion of the Tax Rate to Fund the Maintenance and Operations (M&O) Fund for Fiscal Year 2016-2017

Background:

During the budget process, \$0.111455 was the recommended allocation of the total tax rate of \$0.341455 to be used to fund operations and maintenance expenditures in the General Fund.

The actual ordinance to approve the total tax rate of \$0.341455 will be presented later in the agenda.

This item is to adopt only the allocation of \$0.111455 to fund the Maintenance and Operations Fund of the City's Budget for Fiscal Year 2016-2017, as required by State law.

Origination:

City Secretary

Recommendation:

Adopt \$0.111455 as the portion of the tax rate to fund maintenance and operations for FY 2016-2017

Party(ies) responsible for placing this item on agenda:

City Secretary

ACTION TAKEN

Approval ☐ Yes ☐ No	Readings Passed ☐ 1 st ☐ 2 nd	Other
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Special City Council

Agenda Item

Data Sheet

Meeting Date: October 10, 2016

Topic:

Adopt \$0.230000 as the Portion of the Tax Rate to Fund the Interest and Sinking (Debt Service) Fund for Fiscal Year 2016-2017

Background:

During the budget process and in the published Effective Tax Rate and Rollback calculations, \$0.230000 was the recommended allocation of the total tax rate of \$0.341455 to be used to fund the payment of the City's tax-supported debt.

The actual ordinance adopting the tax rate for the City of Tomball for FY 2016-2017 will be presented later in the agenda.

This item is to adopt only the allocation of \$0.230000 as the designated portion of the tax rate to the support the Interest and Sinking (Debt Service) Fund for Fiscal Year 2016-2017, as required by state law.

Origination:

City Secretary

Recommendation:

Adoption of \$0.230000 as the portion of the tax rate to support the Interest and Sinking (Debt Service) Fund for FY 2016-2017.

Party(ies) responsible for placing this item on agenda:

City Secretary

ACTION TAKEN

Approval ☐ Yes ☐ No	Readings Passed ☐ 1 st ☐ 2 nd	Other
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Special City Council

Agenda Item

Data Sheet

Meeting Date: October 10, 2016

Topic:

Adopt, on First Reading, Ordinance No. 2016-25, an Ordinance of the City of Tomball, Texas, Setting the Total Tax Levy of \$0.341455/\$100 of taxable value for the Year 2016 on all Real and Personal Property located in the City of Tomball, Texas; Providing for Penalty, Interest, and Additional Penalty on Taxes Not Timely Paid; and Providing Other Matters Relating to the Subject

Background:

Previous items on the agenda approved the allocation of the proposed tax rate for Fiscal Year 2016-2017 (Tax Year 2016) in the amounts of \$0.230000 for the Interest & Sinking Fund and \$0.111455 for the Maintenance and Operations Fund, for a total tax rate of \$0.341455.

Adoption of Ordinance No. 2016-25 on second reading at the October 17, 2016 Regular Council meeting at 6:00 p.m. will adopt the tax rate and provide for the levying of the 2016 tax rate.

Origination:

Doris Speer, City Secretary

Recommendation:

Adopt Ordinance No. 2016-25 on First Reading

Party(ies) responsible for placing this item on agenda:

City Secretary

ACTION TAKEN		
Approval ☐ Yes ☐ No	Readings Passed ☐ 1 st ☐ 2 nd	Other

ATTACHMENTS:

Ordinance No. 2016-25

Notice of Effective Tax Rate

ORDINANCE NO. 2016-25

AN ORDINANCE OF THE CITY OF TOMBALL, TEXAS, SETTING THE TAX LEVY OF \$0.341455 FOR THE YEAR 2016 ON ALL TAXABLE REAL AND PERSONAL PROPERTY LOCATED IN THE CITY OF TOMBALL, TEXAS; PROVIDING FOR PENALTY, INTEREST, AND ADDITIONAL PENALTY ON TAXES NOT TIMELY PAID; AND PROVIDING OTHER MATTERS RELATING TO THE SUBJECT.

* * * * *

WHEREAS, pursuant to the provisions of the Constitution and Laws of the State of Texas, the City Council of the City of Tomball, Texas, is vested with the power to levy, assess and collect an annual tax upon all taxable real and personal property located within the City Limits, and said power allowing for the granting of homestead exemptions for all City of Tomball property owners sixty-five years of age and over or who are disabled; and

WHEREAS, pursuant to the Charter of the City of Tomball, this ordinance has been read two (2) times and considered at two (2) sessions of the City Council, and published in the City's official newspaper after the first reading; and

WHEREAS, the Council is required to set a tax rate, expressed as a rate per hundred-dollar valuation of said property, located in the City of Tomball, January 1, 2016; and

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year), each of the components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Tomball, Texas, consists of two components, a tax rate of \$0.230000 cents per \$100.00 dollars of taxable value for the

purpose of paying the accruing interest and to provide a sinking fund for payment of the indebtedness of the City, and a tax rate of \$0.111455 cents per \$100.00 dollars of taxable value for the purpose of funding the maintenance and operation expenditures of the City for the next fiscal year; and

WHEREAS, City Council has approved, by separate motions, the tax rates heretofore specified for each of said components; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TOMBALL, TEXAS:

Section 1. The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. That said tax levied as aforesaid, based upon valuations established by Harris County Appraisal District, will be sufficient to meet the requirements of the City for the Budget Year 2016-2017.

Section 3. There is hereby levied, for the tax year 2016, to fund the City's fiscal year 2016-2017 municipal budget, an ad valorem tax at the total rate of thirty-four and one thousand four hundred fifty-five ten-thousandths cents (\$0.341455) on each One Hundred Dollars (\$100.00) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Tomball, Texas. All such taxes shall be assessed and collected in current money of the United States of America.

Section 4. Of such total tax levied in Section 2 hereof, \$0.111455 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2016-2017. Of the total tax levied in Section 2 hereof, \$0.230000 is levied for the purpose of paying the interest on bonds, warrants,

certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Tomball, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, in the fiscal year 2016-2017.

Section 5. This year's levy to fund both maintenance and operations expenditures and interest & sinking expenditures exceeds last year's maintenance and operations tax levy and interest & sinking tax levy. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS AND FOR INTEREST & SINKING THAN LAST YEAR'S TAX RATE.**

GENERAL FUND - TO FUND MAINTENANCE AND OPERATION EXPENDITURES OF THE CITY:	\$0.111455
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INTEREST & SINKING - FOR DEBT SERVICE:	\$0.230000
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With reference to the tax rate of \$0.230000 for the Interest and Sinking Fund for bonded indebtedness, this rate, representing 67.3588% of the total \$0.341455 tax, shall apply to the gross amount of current taxes to be collected.

Section 6. All ad valorem taxes levied hereby, in the total amount of \$0.341455 on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Sections 2 and 3 hereof, shall be due and payable on or before January 31, 2017. All ad valorem taxes due the City of Tomball, Texas, and not paid on or before January 31st following the year for which they were levied, shall bear penalty and interest, and if not paid before July 1st shall incur an additional penalty of twenty percent (20%), as prescribed in the Texas Property Tax Code.

Section 7. All ordinances and parts of ordinances inconsistent or in conflict herewith are hereby repealed to the extent of such conflict.

Section 8. If any provision of this Ordinance is found to be invalid or unconstitutional by a court of competent jurisdiction, the same shall not invalidate or impair the validity, force, or effect of any other provision of this Ordinance.

FIRST READING:

READ, PASSED AND APPROVED AS SET OUT BELOW AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF TOMBALL, HELD ON THE 10TH DAY OF OCTOBER 2016.

COUNCILMAN HUDGENS	_____
COUNCILMAN STOLL	_____
COUNCILMAN DEGGS	_____
COUNCILMAN TOWNSEND	_____
COUNCILMAN KLEIN QUINN	_____

SECOND READING:

READ, PASSED AND APPROVED AS SET OUT BELOW AT A SPECIAL MEETING OF THE CITY COUNCIL OF THE CITY OF TOMBALL, HELD ON THE 17TH DAY OF OCTOBER 2016.

COUNCILMAN HUDGENS	_____
COUNCILMAN STOLL	_____
COUNCILMAN DEGGS	_____
COUNCILMAN TOWNSEND	_____
COUNCILMAN KLEIN QUINN	_____

GRETCHEN FAGAN, MAYOR
City of Tomball

ATTEST:

DORIS SPEER, City Secretary
City of Tomball

NOTICE OF TAX YEAR PROPOSED PROPERTY TAX RATE FOR

A tax rate of \$ _____ per \$100 valuation has been proposed for adoption by the governing body of _____. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of _____ proposes to use revenue attributable to the tax rate increase for the purpose of _____.

PROPOSED TAX RATE	\$ _____ per \$100
PRECEDING YEAR'S TAX RATE	\$ _____ per \$100
EFFECTIVE TAX RATE	\$ _____ per \$100
ROLLBACK TAX RATE	\$ _____ per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for _____ from the same properties in both the _____ tax year and the _____ tax year.

The rollback tax rate is the highest tax rate that _____ may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

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

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

_____ tax assessor-collector

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: _____ at _____.
Second Hearing: _____ at _____.

Special City Council

Agenda Item

Data Sheet

Meeting Date: October 10, 2016

Topic:

Announce that Final Vote on the Proposed 2016 Tax Rate will be held at a Regular Council Meeting on October 17, 2016 at 6:00 p.m.

Background:

On September 6, 2016, Council ratified the budget and found that the proposed tax rate will generate more tax revenue than the previous year's budget and announced the dates for the two required public hearings on September 19 and September 26.

Council also set and announced the dates for the voting on the proposed tax rate as October 10, 2016 at 5:00 p.m. and October 17, 2016 at 6:00 p.m.; the dates must be announced at each meeting.

The final vote on October 17 will meet the requirements to adopt the tax rate within 60 days of receiving the certified rolls from Harris County.

Origination:

City Secretary

Recommendation:

Announce that the final vote on the Proposed 2015 Tax Rate will be held at a Regular Council Meeting on October 17, 2016 at 6:00 p.m.

Party(ies) responsible for placing this item on agenda:

Doris Speer, City Secretary

ACTION TAKEN		
Approval ☐ Yes ☐ No	Readings Passed ☐ 1 st ☐ 2 nd	Other

ATTACHMENTS:

Dates for Voting regarding Proposed 2016 Property Tx Rate in the City of Tomball, Texas

NOTICE OF TAX REVENUE INCREASE

The _____
(name of taxing unit)

conducted public hearings on _____ and _____ on a proposal to
(date of first hearing) (date of second hearing)

increase the total tax revenues of the _____ from properties
(name of taxing unit)

on the tax roll in the preceding year by _____ percent.
(percentage by which proposed tax rate exceeds lower of
rollback tax rate or effective tax rate calculated under this chapter)

The total tax revenue proposed to be raised last year at last year's tax rate of _____
(insert tax rate for the preceding year)

for each \$100 of taxable value was _____ .
(insert total amount of taxes imposed in the preceding year)

The total tax revenue proposed to be raised this year at the proposed tax rate of _____
(insert proposed tax rate)

for each \$100 of taxable value, excluding tax revenue to be raised from new property added to the tax roll this
year, is _____ .
(insert amount computed by multiplying proposed tax rate by the difference
between current total value and new property value)

The total tax revenue proposed to be raised this year at the proposed tax rate of _____
(insert proposed tax rate)

for each \$100 of taxable value, including tax revenue to be raised from new property added to the tax roll this
year, is _____ .
(insert amount computed by multiplying proposed tax rate by current total value)

The _____ is scheduled to vote on the
(governing body of the taxing unit)

tax rate that will result in that tax increase at a public meeting to be held on _____
(date of meeting)

at _____ .
(location of meeting, including mailing address)

at _____ .
(time of meeting)

The _____ proposes to use the increase in total tax revenue for the purpose of
(governing body of the taxing unit)

_____ .
(description of purpose of increase)