



September 14, 2021

Notice is hereby given of a Special Meeting of Nacogdoches City Council to be held on the above date via videoconference beginning at 5:30 p.m. for the purpose of considering the following agenda items.

In accordance with Orders of the Governor due to the COVID-19 pandemic, the City of Nacogdoches City Council meeting will be deemed as being conducted via teleconference or videoconference. However, some City Council Members may attend virtually, while others may be present in the above stated physical location. Regardless, the meeting will be streamed live at <https://www.nactx.us/21>. There will be an opportunity for the public to comment on agenda items either by teleconference or in person in Council Chambers. For those attending in person, strict adherence to COVID-19 related CDC guidelines will be enforced at all times.

Members of the public who will be attending the City Council meeting virtually and wish to submit comments on a listed agenda item via teleconference must contact the City Secretary's office by email at vinsonj@nactx.us or by calling 936-559-2506 and providing their name, telephone number and relevant agenda item upon which they wish to speak. All requests to make comments must be received by 12:00 p.m. on September 14, 2021. For all timely requests received, staff will call the submitted phone numbers directly during the meeting when the corresponding item comes up for comment. NOTE: The incoming phone call from City staff will be an unfamiliar number.

**PLEASE LIMIT PRESENTATIONS TO THREE MINUTES
(UNLESS PRIOR APPROVAL IS OBTAINED)**

1. Call to order.
2. Pledge of Allegiance.
3. Open Forum.
4. **REGULAR AGENDA:**
 - A. **Public Hearing:** Hold public hearing and receive citizen input on FY 2021-2022 Proposed Tax Rate. (Director of Finance)
 - B. Consider an ordinance ratifying the property tax revenue increase in the 2021-2022 budget as a result of the City receiving more revenues from property taxes in the 2021-2022 budget than in the previous fiscal year; and providing an effective date. (Director of Finance)
 - C. Consider ordinance ratifying and setting tax rate on all taxable property for tax year 2021 at a rate of \$0.6160 per one hundred dollars (\$100.00) valuation on all taxable property within the corporate limits of the City of Nacogdoches as of January 1, 2021, the said tax rate having a maintenance and operations component and a debt service component; and providing an effective date. (Director of Finance)
5. Adjourn.



Jan Vinson, City Secretary



This agenda is posted as required under G. C. Section 551.041. For more information or a copy of the Open Meetings Act, please contact Attorney General of Texas at 1-800-252-8011; City Secretary at 936/559-2506 or visit City of Nacogdoches web site at www.nactx.us.

CERTIFICATION

I certify the notice of meeting was posted in the directory outside of City Hall, 202 E. Pilar Street, Nacogdoches, Texas on September 8, 2021 at 11:45 a.m. and remained posted until meeting convened.

Jan Vinson, City Secretary



City Council Meeting

Date: September 14, 2021

Agenda Item: 4.A.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Public Hearing: Hold public hearing and receive citizen input on FY 2021-2022 Proposed Tax Rate. (Director of Finance)

SUMMARY/BACKGROUND: The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been calculated for the current fiscal year, include:

Calculated Rates

Property Tax Rate for the Preceding Fiscal Year - \$0.6160

Proposed Property Tax Rate – \$0.6160

No-New-Revenue Tax Rate – \$0.59378

Voter Approval Tax Rate - \$0.63777

Proposed Rates

Maintenance & Operations Tax Rate - \$0.53371

Debt Rate (Interest & Sinking Fund) - \$0.08229

Total Proposed Property Tax Rate - \$0.6160

- Generates additional \$553,545 in new revenue

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Pamela Curbow, Director of Finance
curbowp@nactx.us
(936)559-2526

ATTACHMENTS: 1. Proposed Tax Rate Public Hearing 09 14 2021

2021 – 2022 Proposed Tax Rate Public Hearing

September 14, 2021

2021-2022 Property Taxes

- Assessed Value - \$1,871,060,361
 - Includes \$17,287,580 in new property added to the tax roll
- Prior Year Tax Rate - \$0.6160/\$100
- No-New-Revenue Tax Rate - \$0.59378/\$100
- Voter-Approval Tax Rate - \$0.63777/\$100

2021-2022 Property Taxes

- Proposed Tax Rate - \$0.6160/\$100
 - O&M - \$9,986,036
 - Debt - \$1,539,696
- Generates \$553,545 in new revenue
 - From New Construction - \$106,492
 - From Certified Value/Tax Increase - \$447,053



City Council Meeting

Date: September 14, 2021

Agenda Item: 4.B.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider an ordinance ratifying the property tax revenue increase in the 2021-2022 budget as a result of the City receiving more revenues from property taxes in the 2021-2022 budget than in the previous fiscal year; and providing an effective date. (Director of Finance)

SUMMARY/BACKGROUND: Texas Local Government Code section 102.005, subsection (b) and section 102.007, subsection (c) (passed by the 80th Texas Legislature as H.B. 3195, relating in part to “truth-in-taxation disclosure”), requires the City Council to ratify by a separate vote and providing the necessary disclosure language in the ratification, when there is an increase to the property tax revenues in the proposed budget as compared to the previous year. The City's 2021-2022 budget has an increase in property tax revenues as compared to the previous fiscal year.

Based on the Tax Rate of \$0.6160:

“THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$553,545 OR 5%, AND OF THAT AMOUNT, \$106,492 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.”

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Pamela Curbow, Director of Finance
curbowp@nactx.us
(936)559-2525

ATTACHMENTS: 1. Ordinance - Ratifying Tax Revenue Increase in 2021 2022 Budget

CITY OF NACOGDOCHES, TEXAS

ORDINANCE NO. 1883-09-21

AN ORDINANCE OF THE CITY OF NACOGDOCHES, TEXAS, RATIFYING THE PROPERTY TAX REVENUE INCREASE IN THE 2021-2022 BUDGET AS A RESULT OF THE CITY RECEIVING MORE REVENUES FROM PROPERTY TAXES IN THE 2021-2022 BUDGET THAN IN THE PREVIOUS FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, Texas Local Government Code section 102.005, subsection (b) and section 102.007, subsection (c) (passed by the 80th Texas Legislature as H.B. 3195, relating in part to “truth-in-taxation disclosure”), requires the City Council to ratify by a separate vote and providing the necessary disclosure language in the ratification, when there is an increase to the property tax revenues in the proposed budget as compared to the previous year; and,

WHEREAS, the City’s 2021-2022 Budget has an increase in property tax revenues as compared to the previous fiscal year; and,

WHEREAS, as a result of the approval of the 2021-2022 Budget, the City Council finds that it must ratify the increased revenue from property taxes.

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

Section 1. The increased revenue from property taxes

in the 2021-2022 City Budget is hereby ratified, with the following declaration:

Based on the Tax Rate of \$0.6160:

“THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$553,545 OR 5%, AND OF THAT AMOUNT, \$106,492 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.”

Section 2. This Ordinance shall become effective immediately upon its passage.

PASSED & APPROVED this, the 14th day of September 2021, by a vote of ____ (ayes) to ____ (nays) to ____ (abstentions) of the City Council of Nacogdoches, Texas.

Jimmy Mize, Mayor

ATTEST:

By:_____
Jan Vinson, City Secretary

APPROVED AS TO FORM:

By:_____
Steven Kirkland, City Attorney

APPROVED AS TO CONTENT:

By:_____
Pam Curbow, Director of Finance



City Council Meeting

Date: September 14, 2021

Agenda Item: 4.C.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider ordinance ratifying and setting tax rate on all taxable property for tax year 2021 at a rate of \$0.6160 per one hundred dollars (\$100.00) valuation on all taxable property within the corporate limits of the City of Nacogdoches as of January 1, 2021, the said tax rate having a maintenance and operations component and a debt service component; and providing an effective date. (Director of Finance)

SUMMARY/BACKGROUND: Proposed tax rate of \$0.6160 includes an M&O component of \$0.53371 and a debt service component of \$0.08229. This proposed tax rate is higher than the no-new-revenue tax rate of \$0.59378 but less than the voter approval tax rate of \$0.63777. Approximately \$553,545 in additional property tax revenue will be raised than the 2020-2021 fiscal year budget.

FINANCIAL:

No financial impact associated with this item

COUNCIL PRIORITIES: THIS AGENDA ITEM IS CONSISTENT WITH THE FOLLOWING CITY COUNCIL PRIORITIES

Not Applicable

CITY CONTACT: Pamela Curbow, Director of Finance
curbowp@nactx.us
(936)559-2526

ATTACHMENTS: 1. Ordinance_Tax_Rate_2021-2022

CITY OF NACOGDOCHES, TEXAS

ORDINANCE NO. 1882-09-21

AN ORDINANCE RATIFYING AND SETTING TAX RATE ON ALL TAXABLE PROPERTY FOR YEAR 2021 AT A RATE OF \$0.6160 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF NACOGDOCHES AS OF JANUARY 1, 2021, THE SAID TAX RATE HAVING A MAINTENANCE AND OPERATIONS COMPONENT AND A DEBT SERVICE COMPONENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to Texas Tax Code Sections 26.04 through 26.06, the Tax Assessor-Collector for the City of Nacogdoches, Texas (the "City") has calculated the tax rate for the fiscal year 2021-2022 which cannot be exceeded without requisite publications and public hearings; and

WHEREAS, the tax rate for the fiscal year 2021-2022 as initially contemplated (proposed) by the City Council did, and as adopted herein, does not exceed the said rate calculated by the Tax Assessor-Collector; and

WHEREAS, the City of Nacogdoches made required publications and held a public hearing as required by State Law; and

WHEREAS, Section 26.05(a), Tex. Tax Code, provides that the tax rate consists of two components (one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year), and each of such components must be approved separately, the tax rate set forth herein consists of those two components and are approved separately; and

WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

WHEREAS, THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.74 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.40; and

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the fiscal year 2021-2022 set, ratified and adopted herein below is proper.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Nacogdoches, Texas that the tax rate for 2021 for the City of Nacogdoches be set at \$0.6160 per \$100.00 valuation, with the following distribution:

Operation and Maintenance	\$	0.53371
I & S Debt Service	\$	<u>0.08229</u>
	\$	0.6160

BE IT FURTHER ORDAINED that any requirement that this Ordinance be read at more than one reading be hereby suspended and that this Ordinance shall become effective immediately upon its passage, approval, and publication, with the tax rate to become effective October 1, 2021.

PASSED & APPROVED this, the 14th day of September 2021, by a vote of ___ (ayes) to ___ (nays) to ___ (abstentions) of the City Council of Nacogdoches, Texas.

Jimmy Mize, Mayor
City of Nacogdoches

ATTEST:

By: _____
Jan Vinson, City Secretary

APPROVED AS TO FORM:

By: _____
Steven Kirkland, City Attorney

APPROVED AS TO CONTENT:

By: _____
Pam Curbow, Director of Finance