



September 12, 2023

Notice is hereby given of a Special Meeting of Nacogdoches City Council to be held on the above date in the City Council Chambers of City Hall, 202 E. Pilar Street, Nacogdoches, Texas, beginning at 5:30 p.m. for the purpose of considering the following agenda items.

Some City Council Members may attend via videoconference but a quorum of the City Council and the Presiding Officer will be present at the above-stated physical location. 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.

Members of the public who wish to submit comments on a listed agenda item by telephone must contact the City Secretary's office by email at lewisr@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 Tuesday, September 12, 2023. 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. Open Forum is an opportunity for citizens to speak about items not listed on the agenda. In order to address City Council please complete the Open Forum Form and submit it to the City Secretary prior to the start of the meeting. In accordance with the Texas Open Meetings Act, City Council shall not discuss, deliberate, or make any decisions on items discussed during Open Forum. Comments are limited to 3 minutes per person. Open Forum is limited to the first 5 citizens who submit an Open Forum Form.
4. ITEMS TO BE REMOVED FROM CONSENT AGENDA.
5. CONSENT AGENDA: Items included under Consent Agenda require little or no deliberation by Council. Approval of Consent Agenda authorizes the City Manager or his designee to proceed with conclusion of each in accordance with staff recommendations as reflected in the minutes of this meeting.
6. REGULAR AGENDA: City Council will receive staff recommendations and public input on the following items, and may deliberate and take formal action on the item.
 - A. **Public Hearing:** Hold a public hearing and receive citizen input on FY 2023-2024 Proposed Tax Rate (Director of Finance)
 - B. Consider an ordinance ratifying and setting tax rate on all taxable property for the tax year 2023 at a rate of \$0.47445 per one hundred dollars (\$100.00) valuation on all taxable property within the corporate limits of the City of Nacogdoches as of

January 1, 2023, the said tax rate having a maintenance and operations component and a debt service component; and providing an effective date. (Director of Finance)

7. ADJOURN.



Rhonda Lewis,
Deputy 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 12, 2023 at 3:00 p.m. and remained posted until the meeting convened.

Rhonda Lewis, Deputy City Secretary



City Council Meeting

Date: September 12, 2023

Agenda Item: 6.A.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Public Hearing: Hold a public hearing and receive citizen input on FY 2023-2024 Proposed Tax Rate (Director of Finance)

SUMMARY/BACKGROUND: Hold public hearing on proposed property tax rate for fiscal year 2023-2024 (Tax Year 2023)

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

ATTACHMENTS: 1. Presentation

2023 – 2024 Proposed Tax Rate Public Hearing

September 12, 2023

2023-2024 Property Taxes

- Total Assessed Value - \$2,347,313,668
- Adjusted Assessed Value_(freeze) - \$2,073,929,340
 - Includes \$6,985,598 in new property added to the tax roll
- Prior Year Tax Rate - \$0.51851/\$100
- No-New-Revenue Tax Rate - \$0.47445/\$100
- Voter-Approval Tax Rate - \$0.50604/\$100

2023-2024 Property Taxes

- Proposed Tax Rate - \$0.47445/\$100
 - O&M \$0.46342/\$100 - \$10,846,312
 - Debt \$0.01103/\$100 - \$ 228,754
- Generates \$33,143 in revenue from new value



City Council Meeting

Date: September 12, 2023

Agenda Item: 6.B.

PRESENTER: Pam Curbow, Finance Director

ITEM/SUBJECT: Consider an ordinance ratifying and setting tax rate on all taxable property for the tax year 2023 at a rate of \$0.47445 per one hundred dollars (\$100.00) valuation on all taxable property within the corporate limits of the City of Nacogdoches as of January 1, 2023, 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 \$0.47445 includes an M&O component of \$0.46342 and a debt service component of \$0.01103. This proposed tax rate is equal to the no-new-revenue tax rate.

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

ATTACHMENTS:

1. Ordinance
2. Presentation

CITY OF NACOGDOCHES, TEXAS

ORDINANCE NO. 1979-09-23

AN ORDINANCE RATIFYING AND SETTING TAX RATE ON ALL TAXABLE PROPERTY FOR YEAR 2023 AT A RATE OF \$0.47445 PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF NACOGDOCHES AS OF JANUARY 1, 2023, 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 2023-2024 which cannot be exceeded without requisite publications and public hearings; and

WHEREAS, the tax rate for the fiscal year 2023-2024 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 is equal to the calculated No-New-Revenue tax rate.

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the fiscal year 2023-2024 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 2023 for the City of Nacogdoches be set at \$0.47445 per \$100.00 valuation, with the following distribution:

Operation and Maintenance	\$	0.46342
I & S Debt Service	\$	<u>0.01103</u>
	\$	0.47445

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, 2023.

PASSED & APPROVED this, the 12th day of September 2023, by a vote of ____ (ayes) to ____ (nays) to ____ (abstentions) of the City Council of Nacogdoches, Texas.

Randy Johnson, Mayor
City of Nacogdoches

ATTEST:

By:_____
Rhonda Lewis, Deputy City Secretary

APPROVED AS TO FORM:

By:_____
Jerry Baker, City Attorney

APPROVED AS TO CONTENT:

By:_____
Pam Curbow, Director of Finance

2023 – 2024 Tax Rate Vote

September 12, 2023

2023-2024 Property Tax Rate

- Proposed Tax Rate - \$0.47445/\$100
 - O&M rate \$0.46342/\$100
 - Debt rate \$0.01103/\$100