

Andrew Mitcham, Mayor
Drew Wasson, Council Position No. 1
Greg Holden, Council Position No. 2
Bobby Warren, Council Position No. 3
James Singleton, Council Position No. 4
Gary Wubbenhorst, Council Position No. 5



Austin Bless, City Manager
Lorri Coody, City Secretary
Justin Pruitt, City Attorney

Jersey Village City Council – Special Session Meeting Agenda

Notice is hereby given of a Special Session Meeting of the City Council of the City of Jersey Village to be held on Monday, September 28, 2020, at 7:00 p.m. in the Civic Center Auditorium, 16327 Lakeview Drive, Jersey Village, Texas, for the purpose of considering the following agenda items. All agenda items are subject to action. The City Council reserves the right to meet in closed session on any agenda item should the need arise and if applicable pursuant to authorization by Title 5, Chapter 551, of the Texas Government Code.

ITEM(S) to be discussed and acted upon by the Council at this meeting is/are listed on the attached agenda.

AGENDA

- A. Open Meeting.
- B. **CITIZENS' COMMENTS** - Any person who desires to address City Council regarding an item on the agenda will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on the agenda, the City staff and City Council Members are not allowed to discuss the subject. Each person is limited to five (5) minutes for comments to the City Council.
- C. Conduct Public Hearing on proposed tax rate increase. *Andrew Mitcham, Mayor*
- D. Discuss and consider approval of a motion to set the tax rate for debt service for tax year 2020. *Andrew Mitcham, Mayor*
- E. Discuss and consider approval of a motion to set the tax rate for maintenance and operation for tax year 2020. *Andrew Mitcham, Mayor*
- F. Consider Ordinance No. 2020-23, providing for the levy and collection of ad valorem taxes by the City of Jersey Village, Texas, for the year 2020. *Andrew Mitcham, Mayor*
- G. Adjourn

CERTIFICATION

I, the undersigned authority, do hereby certify in accordance with the Texas Open Meeting Act, this Revised Agenda is posted for public information, at all times, for at least 72 hours preceding the scheduled time of the meeting on the bulletin board located at City Hall, 16327 Lakeview, Jersey Village, TX 77040, a place convenient and readily accessible to the general public at all times, and said Revised Notice was posted on the following date and time: September 23, 2020 at 4:30 p.m. and remained so posted until said meeting was convened.

Lorri Coody, TRCM
City Secretary

In compliance with the Americans with Disabilities Act, the City of Jersey Village will provide for reasonable accommodations for persons attending public meetings. Request for accommodations must be made to the City Secretary by calling 713 466-2102 forty-eight (48) hours prior to the meetings. Agendas are posted on the Internet Website at www.jerseyvillagetx.com.

"Pursuant to Section 30.06, Penal Code (trespass by license holder with a concealed handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun."

"Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly."



B. CITIZENS' COMMENTS

Any person who desires to address City Council regarding an item on the agenda will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on the agenda, the City staff and City Council Members are not allowed to discuss the subject. Each person is limited to five (5) minutes for comments to the City Council.

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: September 28, 2020

AGENDA ITEM: C

AGENDA SUBJECT: Conduct Public Hearing on proposed tax rate increase.

Department/Prepared By: Lorri Coody **Date Submitted:** August 27, 2020

EXHIBITS: [Notice of Public Hearing on Tax Increase](#)
[TV Notice](#)
[Presentation](#)
[Public Hearing Script](#)

BUDGETARY IMPACT:

CITY MANAGER APPROVAL:

BACKGROUND INFORMATION:

Section 26.05(d) of the Tax Code provides that Council cannot adopt a tax rate that exceeds the lower of the voter-approval rate or the no-new-revenue tax rate calculated until a public hearing on the proposed tax rate has been conducted.

The proposed tax rate is 0.723466 per \$100. The proposed tax rate is greater than the no-new-revenue tax rate, requiring that City Council conduct a public hearing.

The purpose of the public hearing is to give all persons the right to express support for or opposition to the proposed tax rate.

RECOMMENDED ACTION:

Conduct the public hearing as required by the Tax Code at Section 26.05(d).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

PROPOSED TAX RATE	0.723466 per \$100
NO-NEW REVENUE TAX RATE	0.689616 per \$100
VOTER-APPROVAL TAX RATE	0.723466 per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for the City of Jersey Village from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval tax rate is the highest tax rate that the City of Jersey Village 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 Jersey Village is proposing to increase property taxes for the 2020 tax year.

A public hearing on the proposed tax rate will be held on September 28, 2020 at 7:00 PM at 16327 Lakeview Drive, Jersey Village, Texas 77040.

The proposed tax rate is not greater than the voter-approval tax rate. As a result the City of Jersey Village 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 Jersey Village at their offices or by attending the public hearing mentioned above.

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

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

The members of the governing body voted on the proposed tax increase as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

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 City of Jersey Village last year to the taxes proposed to be imposed on the average residence homestead by City of Jersey Village this year:

	2019	2020	Change
Total Tax Rate (per \$100 of value)	0.7425	0.723466	Decrease of -\$0.019034 per \$100
Average homestead taxable value	\$207,590	\$221,344	Increase of 6.62%
Tax on average homestead	\$1,541	\$1,601	Increase of \$60 or 3.89%
Total tax levy on all properties	\$7,598,698	\$7,963,235	Increase of \$364,537 or 4.80%

For assistance with tax calculations, please contact the tax assessor for City of Jersey Village at 713-274-8000 or 713-466-2104 or tax.office@hctx.net, or visit www.hctx.net for more information.



Jersey Village

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Notice of Public Hearing on Tax Increase

September 28, 2020 at 7:00 PM

City of Jersey Village Civic Center, 16327 Lakeview Drive



Notice of Public Hearing on Tax Increase

The City of Jersey Village will a public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by \$364,537. The average homestead taxable value is \$221,344 or an increase of 4.80% from 2019.

The public hearing will be held on September 28, 2020 at 7:00 PM at the City of Jersey Village Civic Center 16327 Lakeview Dr. Jersey Village, Texas.



Notice of Public Hearing on Tax Increase

A Tax Rate of \$0.723466 per \$100 valuation has been proposed for adoption by the governing body of Jersey Village. This rate exceeds the lower of the no-new-revenue or the voter-approval tax rate, and state law requires that a public hearings be held by the governing body before adopting the proposed tax rate.

PROPOSED TAX RATE	\$0.723466 per \$100
PRECEDING YEAR'S TAX RATE	\$0.742500 per \$100
NO-NEW-REVENUE TAX RATE	\$0.689616 per \$100
VOTER-APPROVAL TAX RATE	\$0.723466 per \$100



Notice of Public Hearing on Tax Increase

The average taxable value of a residence homestead in City of Jersey Village last year was \$207,590. Based on last year's tax rate of \$0.742500 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ 1,541.36.



Notice of Public Hearing on Tax Increase

The average taxable value of a residence homestead in City of Jersey Village this year is \$221,344. If the governing body adopts the voter-approval tax rate for this year of \$0.723466 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$1,601.35 or approximately \$60 more than last year.



Notice of Public Hearing on Tax Increase

Members of the public are encouraged to attend the hearing to express support for or opposition to the proposed tax rate .



Important Numbers Dial 911 for Emergency

Main City Phone Number:	713-466-2100
After Hours:	713-466-5824
Non Emergency Fire:	713-466-2130
Non Emergency Police:	713-466-5824



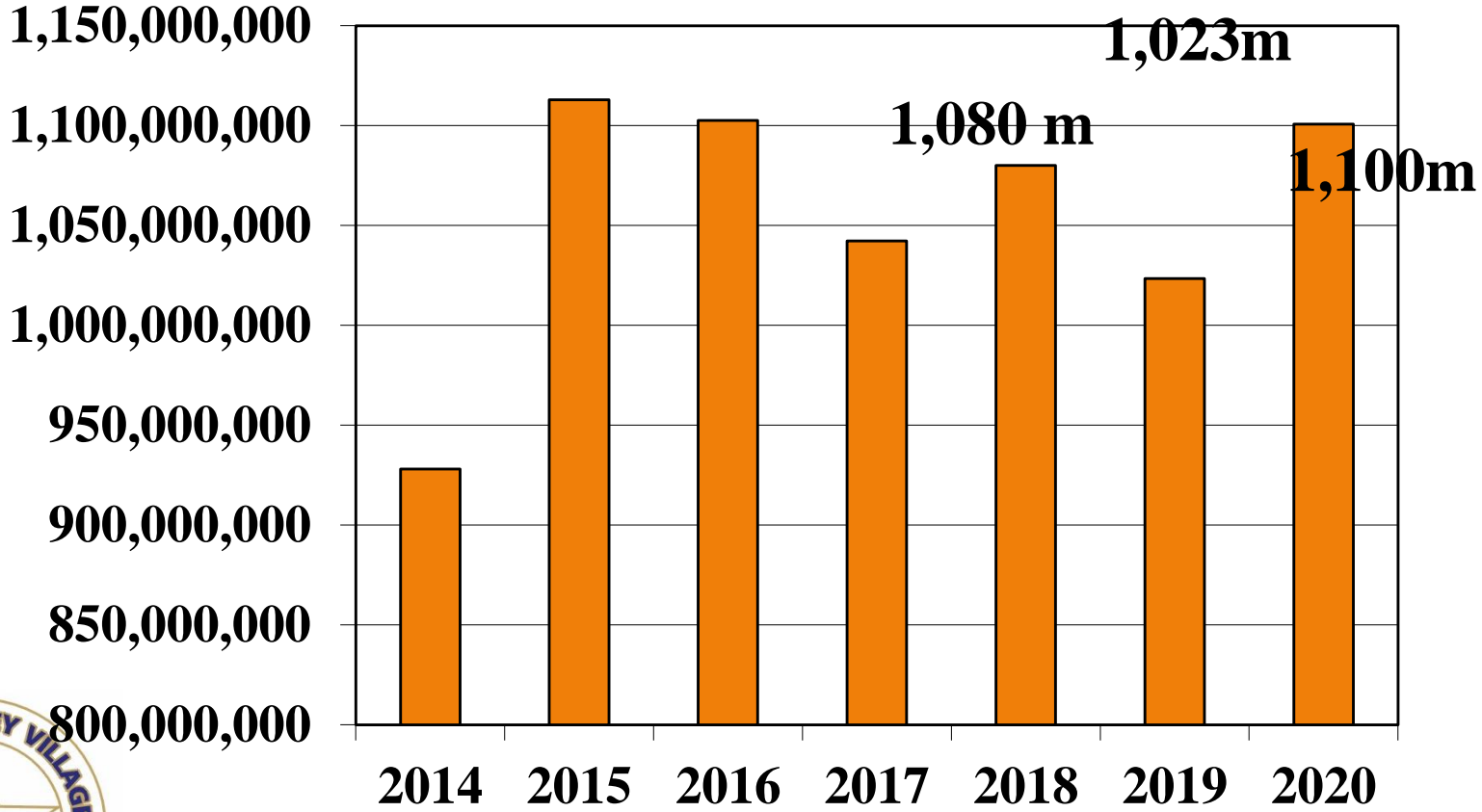
Jersey Village

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City of Jersey Village
Property Tax Rate
Fiscal Year 2020-2021



Property Values



Historical Assessed Valuation

2014	928.0
2015	1,113.0
2016	1,103.0
2017	1,042.0
2018	1,080.0
2019	1,023.0
2020	1,100.0



Tax Rates

■ Current	0.74250
■ No New Revenue	0.689616
■ Voter-Approval	0.723466
■ Proposed	0.723466



No New Revenue Rate

The no-new-revenue tax rate generally equal to the last year's taxes divided by the current taxable value of properties that were also on the tax roll the previous year.



Voter-Approval Tax Rate

The voter-approval tax rate provides cities and counties with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra three and a half percent for operations and sufficient funds to pay debts in the coming year.



Property Tax Rate (per \$100)

	2019-2020	2020-2021	Difference
Debt Service	0.136379	0.132072	-.004307
Operations &			
Maintenance	0.606121	0.591394	-.014727
TOTAL	0.74250	0.723466	-0.019034



Property Tax Revenue

	2019-2020	2020-2021	Difference
Debt Service	1.395 m	1.453 m	0.058m
Operations & Maintenance	6.305 m	6.509m	0.204m
TOTAL	7.700m	7.962m	0.262m



Definitions

- Operations & Maintenance Rate:
Salaries, Supplies, Day to Day Operations
- Debt Service:
Interest and Principal on bonds and other debt secured by Property Tax

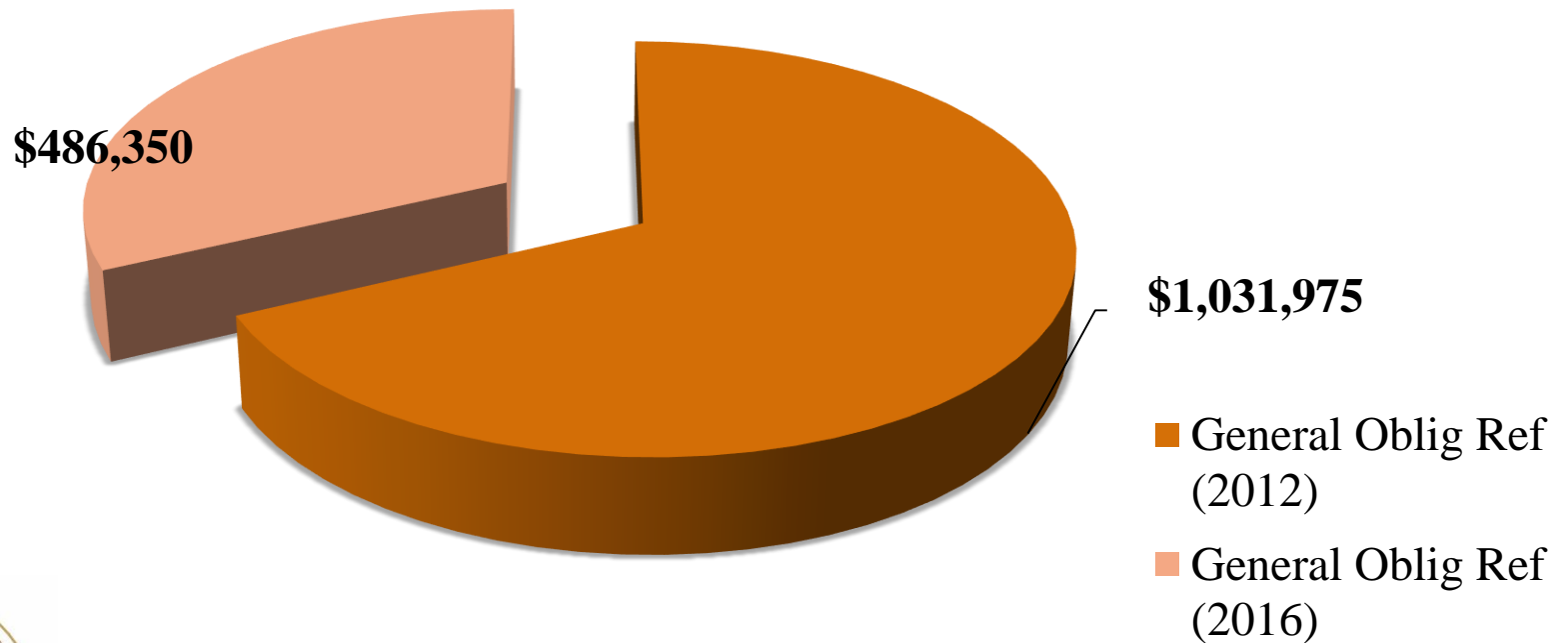


Historical Tax Rate

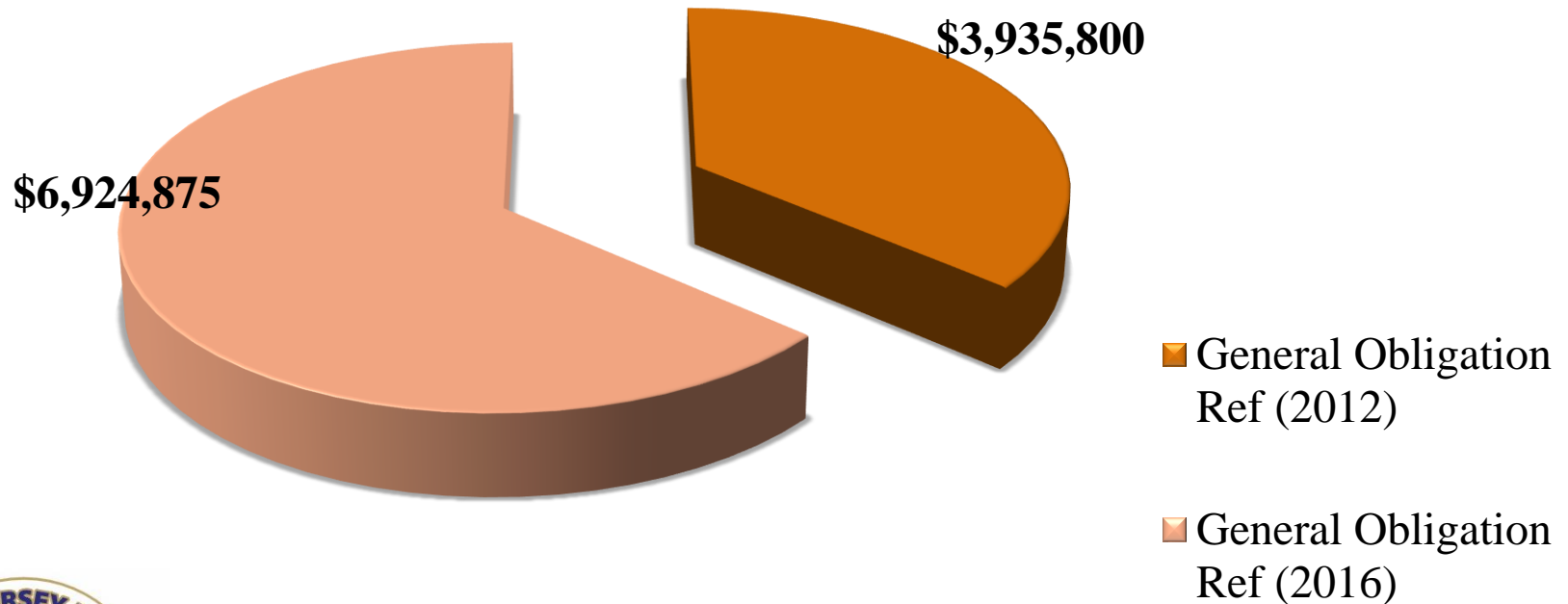
2013	.74250
2014	.74250
2015	.74250
2016	.74250
2017	.74250
2018	.74250
2019	.74250
2020	.723466



FY 20-21 Debt Service Payments



TOTAL DEBT SERVICE



MAYOR

Script for Public Hearing on Tax Rate Increase

Call Item C on the Council Agenda - then say:

I now call to order this public hearing on Tax Rate Increase. Everyone desiring to speak at this hearing should complete a public hearing comment card, and present the card to the City Secretary.

The purpose of the public hearing is to give all interested persons the right to express support for or opposition to the proposed tax rate of 0.723466 per \$100; a rate that exceeds the lower of the voter-approval rate or the no-new-revenue rate.

I would now like to request the City Finance Director, Isabel Kato, to summarize the subject of this public hearing.

(Once Isabel completes her summary, call the first person signing up to speak).

(After everyone has spoken . . . or if no one desires to speak, make the following statement :)

There being no one (else) desiring to speak, I now close the public hearing on Tax Rate Increase.

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: September 28, 2020

AGENDA ITEM: D

AGENDA SUBJECT: Setting the Tax Rate for Debt Service for 2020

Department/Prepared By: Finance/Isabel Kato

Date Submitted: August 27, 2020

EXHIBITS: None

BUDGETARY IMPACT:	Required Expenditure:	\$	0,000.00
	Amount Budgeted:	\$	0,000.00
	Appropriation Required:	\$	0,000.00

CITY MANAGER APPROVAL: AB

BACKGROUND INFORMATION:

Adoption of the debt service tax rate must be a separate item on the agenda for the meeting. The Council must adopt the debt service tax rate by official action and the rate must equal the calculated and described debt service rate outlined in Section 26.04 (e) (3) (c) of the Tax Code.

The staff recommends that Council adopt the debt service tax rate of \$.132072 per \$100 value for the tax year 2020. The suggested motion for this item is below.

RECOMMENDED ACTION:

MOTION: To approve setting the Debt Service tax rate of \$.132072 per \$100 value for the year 2020.

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST**

AGENDA DATE: September 28, 2020

AGENDA ITEM: E

AGENDA SUBJECT: Setting the Tax Rate for Maintenance and Operation for 2020

Department/Prepared By: Finance /Isabel Kato

Date Submitted: August 27, 2020

EXHIBITS: N/A

BUDGETARY IMPACT:	Required Expenditure:	\$	0,000.00
	Amount Budgeted:	\$	0,000.00
	Appropriation Required:	\$	0,000.00

CITY MANAGER APPROVAL: AB

BACKGROUND INFORMATION:

Adoption of the maintenance and operation tax rate must be a separate item on the agenda for the meeting. The adoption of this tax rate will take place after adopting the budget for the year.

The staff recommends that Council adopt the Maintenance and Operation tax rate of \$.591394 per \$100 value for the tax year 2020. The suggested motion for this item is below.

RECOMMENDED ACTION:

MOTION: To approve setting the Maintenance and Operation tax rate of \$.591394 per \$100 value for the year 2020.

**CITY COUNCIL
CITY OF JERSEY VILLAGE, TEXAS
AGENDA REQUEST DISCUSSION FORM**

AGENDA DATE: September 28, 2020

AGENDA ITEM: F

AGENDA SUBJECT: Assessment, levy, and collection of ad valorem taxes for the year 2020.

Department/Prepared By: Finance/Isabel Kato

Date Submitted: August 27, 2020

EXHIBITS: [Ordinance No. 2020-23](#)
[TV Notice on Tax Revenue Increase](#)
[Record Vote Script](#)

CITY MANAGER APPROVAL: AB

BACKGROUND INFORMATION:

Council is required to adopt the ordinance setting the tax rate for debt service; setting the tax rate for maintenance and operation; and setting the total tax rate for the year 2020. It is proposed that the overall tax rate is \$0.723466.

This year's proposed tax rate exceeds the no-new-revenue tax rate but not the voter-approval tax rate.

The vote on the ordinance setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, and at least 60 percent of the members of the governing body must vote in favor of the ordinance.

A motion to adopt an ordinance setting a tax rate that exceeds the no-new-revenue tax rate must be made in the following form:

"I move that the property tax rate be increased by the adoption of a tax rate of \$0.723466 which is effectively a 4.91 percent increase in the tax rate."

Staff recommends Council's adoption of Ordinance No. 2020-23 for the assessment, levy and collection of ad valorem taxes for the year 2020.

RECOMMENDED ACTION:

MOTION: To approve Ordinance No. 2020-23 providing for the levy and collection of ad valorem taxes by the City of Jersey Village, Texas, for the year 2020; providing for the date on which such taxes shall be due and payable; and providing for penalty and interest on all taxes not timely paid. I further move that property taxes be increased by the adoption of a tax rate of \$0.723466, which is effectively a 4.91 percent increase in the tax rate.

Take Record Vote

ORDINANCE NO. 2020-23

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES BY THE CITY OF JERSEY VILLAGE, TEXAS, FOR THE YEAR 2020; PROVIDING FOR THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; AND PROVIDING FOR SEVERABILITY.

* * * * *

WHEREAS, Section 26.05 of the Texas Tax Code provides for the adoption of a tax rate for the current tax year; and

WHEREAS, Section 26.05 (a)(1) and (2) provides that the tax rate consists of two components (one will impose the amount of taxes needed to pay the unit's debt service and the other will impose the amount of taxes needed to fund maintenance and operation expenditures), each of the components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Jersey Village, Texas, consists of two components, a tax rate of \$0.132072 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 \$0.591394 for the purpose of funding the maintenance and operation expenditures of the City for the next fiscal year; and

WHEREAS, the City Council has approved, by separate motions, the tax rate 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 JERSEY VILLAGE, 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. There is hereby levied, for the tax year 2020, to fund the City's fiscal year 2020-2021 municipal budget, an ad valorem tax at the total rate of \$0.723466 on each One Hundred Dollars (\$100) 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 Jersey Village, Texas.

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 4.91 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$14.73.

Section 3. Of such total tax levied in Section 2 hereof, \$0.591394 is levied to fund maintenance and operation expenditures of the City for the fiscal year beginning October 1, 2020. Of the total tax levied in Section 2 hereof, \$0.132072 is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, and other lawfully authorized evidences of indebtedness issued by the City of Jersey Village, Texas, and the various installments of principal due on bonds, warrants, certificates of obligation, and other lawfully authorized evidences of indebtedness issued by the City as such installments shall mature in the fiscal year beginning October 1, 2020.

Section 4. Ad valorem taxes levied hereby, in the total amount of \$0.723466 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, 2021. All ad valorem taxes due the City of Jersey Village, Texas, and not paid before February 1 following the year for which they were levied, shall bear penalty and interest as prescribed by the Texas Tax Code.

Section 5. All ordinances and parts of ordinances inconsistent or in conflict herewith are hereby repealed to the extent of such conflict.

Section 6. Severability. In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Jersey Village, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED this 28th day of September 2020.

Andrew Mitcham, Mayor

ATTEST:

Lorri Coody, City Secretary





Jersey Village

A Texas Star Community



Notice of Public Hearing on Tax Increase

September 28, 2020 at 7:00 PM

City of Jersey Village Civic Center, 16327 Lakeview Drive



Notice of Public Hearing on Tax Increase

The City of Jersey Village will a public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by \$364,537. The average homestead taxable value is \$221,344 or an increase of 4.80% from 2019.

The public hearing will be held on September 28, 2020 at 7:00 PM at the City of Jersey Village Civic Center 16327 Lakeview Dr. Jersey Village, Texas.



Notice of Public Hearing on Tax Increase

A Tax Rate of \$0.723466 per \$100 valuation has been proposed for adoption by the governing body of Jersey Village. This rate exceeds the lower of the no-new-revenue or the voter-approval tax rate, and state law requires that a public hearings be held by the governing body before adopting the proposed tax rate.

PROPOSED TAX RATE	\$0.723466 per \$100
PRECEDING YEAR'S TAX RATE	\$0.742500 per \$100
NO-NEW-REVENUE TAX RATE	\$0.689616 per \$100
VOTER-APPROVAL TAX RATE	\$0.723466 per \$100



Notice of Public Hearing on Tax Increase

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Notice of Public Hearing on Tax Increase

The average taxable value of a residence homestead in City of Jersey Village this year is \$221,344. If the governing body adopts the voter-approval tax rate for this year of \$0.723466 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$1,601.35 or approximately \$60 more than last year.



Notice of Public Hearing on Tax Increase

Members of the public are encouraged to attend the hearing to express support for or opposition to the proposed tax rate .



Important Numbers Dial 911 for Emergency

Main City Phone Number:	713-466-2100
After Hours:	713-466-5824
Non Emergency Fire:	713-466-2130
Non Emergency Police:	713-466-5824



Jersey Village

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MAYOR

Script for Record Vote

Call Item F on the Council Agenda and take discussion as usual.

Once all discussion has ended and it is time for the motion. Call for a motion as follows:

To approve Ordinance No. 2020-23, providing for the levy and collection of ad valorem taxes by the City of Jersey Village, Texas, for the year 2020; providing for the date on which such taxes shall be due and payable; and providing for penalty and interest on all taxes not timely paid. I further move that property taxes be increased by the adoption of a tax rate of \$0.723466, which is effectively a 4.91 percent increase in the tax rate.

Once you have a motion with a second, read the following: I will now call upon each Council Member by name to take the record vote. Once your name is called, answer AYE to signify your approval of the motion or NAY to signify your disapproval.

	AYE	NAY
Council Member Wasson, state your vote	_____	_____
Council Member Holden, state your vote	_____	_____
Council Member Warren, state your vote	_____	_____
Council Member Singleton, state your vote	_____	_____
Council Member Wubbenhorst, state your vote	_____	_____

You must now state if there is any Council Member not Present: Let the record reflect that Council Member _____ is absent and did not vote. **OTHERWISE SKIP THIS.**

Once the record vote is established, announce:

Motion Carried, if that is the case, and call the next item on the agenda.