



**NOTICE OF A SPECIAL MEETING
THE BRENHAM CITY COUNCIL
WEDNESDAY, AUGUST 14, 2019 AT 12:00 P.M.
SECOND FLOOR CITY HALL
COUNCIL CHAMBERS
200 W. VULCAN ST.
BRENHAM, TEXAS**

- 1. Call Meeting to Order**
- 2. Invocation and Pledges to the US and Texas Flags – City Manager James Fisher**

PUBLIC HEARING

- 3. Proposed Tax Rate of \$0.5140 per \$100 Valuation for Fiscal Year Beginning October 1, 2019 and Ending September 30, 2020** **Pages 1-2**

Adjourn

CERTIFICATION

I certify that a copy of the August 14, 2019 agenda of items to be considered by the City of Brenham City Council was posted to the City Hall bulletin board at 200 W. Vulcan, Brenham, Texas on August 9, 2019 at **8:45 AM**.

Kacey A. Weiss, TRMC

Deputy City Secretary I

Disability Access Statement: This meeting is wheelchair accessible. The accessible entrance is located at the Vulcan Street entrance to the City Administration Building. Accessible parking spaces are located adjoining the entrance. Auxiliary aids and services are available upon request (interpreters for the deaf must be requested twenty-four (24) hours before the meeting) by calling (979) 337-7567 for assistance.

I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the City Hall bulletin board on the ____ day of _____, 2019 at _____ AM PM.

Signature

Title



AGENDA ITEM 3

DATE OF MEETING: August 14, 2019	DATE SUBMITTED: August 8, 2019																
DEPT. OF ORIGIN: Finance	SUBMITTED BY: Carolyn D. Miller																
MEETING TYPE:	CLASSIFICATION:	ORDINANCE:															
<input type="checkbox"/> REGULAR	<input checked="" type="checkbox"/> PUBLIC HEARING	<input type="checkbox"/> 1 ST READING															
<input checked="" type="checkbox"/> SPECIAL	<input type="checkbox"/> CONSENT	<input type="checkbox"/> 2 ND READING															
<input type="checkbox"/> EXECUTIVE SESSION	<input type="checkbox"/> REGULAR	<input type="checkbox"/> RESOLUTION															
	<input type="checkbox"/> WORK SESSION																
AGENDA ITEM DESCRIPTION: Proposed Tax Rate of \$0.5140 per \$100 Valuation for Fiscal Year Beginning October 1, 2019 and Ending September 30, 2020																	
SUMMARY STATEMENT: The Washington County Appraisal District has certified the taxable values for the 2019 Tax Year and the overall increase in <u>existing property values</u> is 9.06%. Residential valuations on average will be increasing by 8.29%. The financial impact to an average homeowner in the City of Brenham is shown below:																	
<table style="width: 100%; border: none;"> <tr> <td colspan="3"><u>Residential Homeowner</u></td> </tr> <tr> <td style="width: 33%;">2018 Average Home Value: \$162,511</td> <td style="width: 33%;">Tax Rate \$0.5170</td> <td style="width: 33%;">2018 Taxes = \$840.18</td> </tr> <tr> <td>Valuation Increase: 8.29%</td> <td></td> <td></td> </tr> <tr> <td>2019 New Appraised Value: \$175,980</td> <td>Tax Rate \$0.5140</td> <td>2019 Taxes = <u>\$904.54</u></td> </tr> <tr> <td></td> <td>Annual Increase</td> <td>\$ 64.36</td> </tr> </table>			<u>Residential Homeowner</u>			2018 Average Home Value: \$162,511	Tax Rate \$0.5170	2018 Taxes = \$840.18	Valuation Increase: 8.29%			2019 New Appraised Value: \$175,980	Tax Rate \$0.5140	2019 Taxes = <u>\$904.54</u>		Annual Increase	\$ 64.36
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2019 New Appraised Value: \$175,980	Tax Rate \$0.5140	2019 Taxes = <u>\$904.54</u>															
	Annual Increase	\$ 64.36															
See separate memo from Assistant City Manager-Chief Financial Officer on this item.																	
STAFF ANALYSIS (For Ordinances or Regular Agenda Items):																	
A. PROS:																	
B. CONS:																	
ALTERNATIVES (In Suggested Order of Staff Preference):																	
ATTACHMENTS: (1) Memo from Assistant City Manager-Chief Financial Officer																	
FUNDING SOURCE (Where Applicable):																	
RECOMMENDED ACTION: Receive citizen comments regarding proposed property tax rate.																	
APPROVALS: James Fisher																	



MEMORANDUM

To: Mayor, Council and City Manager

From: Carolyn D. Miller
Assistant City Manager - Chief Financial Officer

Subject: Public Hearing on Proposed 2019 Tax Rate

Date: August 12, 2019

The proposed FY2019-20 budget was presented to Council at four Budget Workshops that were held during the month of July. The proposed budget is on the City's website and on file with the City Secretary.

A property tax rate of \$0.5140 per \$100 valuation is proposed to fund the FY2019-20 Budget. Of this rate, \$0.3200 will be for maintenance and operations (M&O). The balance of \$0.1940 is for debt service (interest and sinking or I&S). Based on the certified taxable values of \$1,454,612,209 the effective tax rate is \$0.4748 and the rollback rate is \$0.5148 per \$100 valuation for the 2019 Tax Year.

Although the proposed budget decreases the current property tax rate of \$0.5170 to \$0.5140, due to increased property values, this proposed tax rate is above the effective rate and will produce higher tax revenues. The increase in property taxes will be used for the purpose of public safety and infrastructure maintenance and improvements.

In compliance with the Property Tax Code, a governing body must hold two public hearings to receive citizen comments on a proposed property tax rate. The governing body may not adopt the tax rate at either of these hearings. At each hearing, the governing body must announce the date, time, and place of the meeting at which it will vote on the tax rate. After receiving citizen comments, the following announcement should be made:

The first reading of the Ordinance to adopt the tax rate will be during a Special Council meeting on Monday, September 16, 2019 at 8:30 a.m. at City Hall, located at 200 W. Vulcan Street. The second reading of the Ordinance and adoption of the tax rate is scheduled for a Regular Council meeting on Thursday, September 19, 2019 at 1:00 p.m. at City Hall, located at 200 W. Vulcan Street.