

# **CITY OF LAREDO**

## **SPECIAL CITY COUNCIL MEETING**

**A-2019-SC-09**  
**CITY COUNCIL CHAMBERS**  
**1110 HOUSTON STREET**  
**LAREDO, TEXAS 78040**  
**September 23, 2019**  
**12:30 P.M.**



### **DISABILITY ACCESS STATEMENT**



Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact Jose A. Valdez Jr., City Secretary, at [\(956\) 791-7308](tel:9567917308) at least two working days prior to the meeting so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at City Hall, 1100 Victoria Ave.

Out of consideration for all attendees of the City Council meetings, please turn off all cellular phones and pagers, or place on inaudible signal. Thank you for your consideration.

Pursuant to the Texas Penal Code (trespass by holder of license to carry a handgun), a person licensed under Subchapter H, Chapter 411, Government Code (Concealed Handgun Law or Handgun Licensing Law), may not enter into the City Council Chamber while City Council is in session with a concealed or openly-carried handgun.

#### **I. CALL TO ORDER**

#### **II. PLEDGE OF ALLEGIANCE**

#### **III. MOMENT OF SILENCE**

#### **IV. ROLL CALL**

#### **Citizen comments**

Citizens are required to fill out a witness card and submit it to the City Secretary no later than 12:45 p.m. and identify themselves at the microphone. Comments are limited to three (3) minutes per speaker. No more than three (3) persons will be allowed to speak on any side of an issue. Should there be more than three (3) people who wish to speak

on a particular issue, they need to select not more than three (3) representatives to speak for them and the presiding officer may limit the public comments further in the interest of an orderly meeting. Speakers may not pass their minutes to any other speaker. Comments should be relevant to City business and delivered in a professional manner. No derogatory remarks will be permitted.

## **V. FINAL READING OF ORDINANCE**

1. **2019-O-159** An Ordinance of the City of Laredo, Texas, providing for the adoption of a tax rate of \$0.634000 per \$100 value. This tax rate will have a Maintenance and Operation Rate of \$0.490186 per \$100 value and an Interest and Sinking Fund Rate of \$0.143814 per \$100 value for the levy and the collection of General and Special Ad Valorem taxes for the City of Laredo for Tax Year 2019 and Fiscal Year 2019-2020.

## **VI. EXECUTIVE SESSION**

The Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any posted agenda item when authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and/or 551.086 (Economic Development). Following closed session, the open meeting will reconvene at which time action, if any, may be taken.

## VII. ADJOURNMENT

This notice was posted at the Municipal Government Offices, 1110 Houston Street, Laredo, Texas, at a place convenient and readily accessible to the public at all times. Said notice was posted on Friday, September 20, 2019 at 12:15 p.m.

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Jose A. Valdez, Jr.  
City Secretary

## Final Reading of Ordinances 1.

### City Council-Special

**Meeting Date:** 09/23/2019

**Initiated By:** Rosario Cabello, Co-Interim City Manager

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**Staff Source:** Dora A. Maldonado, RTA, CPM, Tax Assessor-Collector

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### SUBJECT

**2019-O-159** An Ordinance of the City of Laredo, Texas, providing for the adoption of a tax rate of \$0.634000 per \$100 value. This tax rate will have a Maintenance and Operation Rate of \$0.490186 per \$100 value and an Interest and Sinking Fund Rate of \$0.143814 per \$100 value for the levy and the collection of General and Special Ad Valorem taxes for the City of Laredo for Tax Year 2019 and Fiscal Year 2019-2020.

### VENDOR INFORMATION FOR COMMITTEE AGENDA

Not Applicable.

### PREVIOUS COUNCIL ACTION

On August 26, 2019, Council made a motion to approve the 2019 Certified Appraisal Roll from the Webb County Appraisal District for the development of the City's tax roll; accept the Effective and Rollback Tax Rate Calculations for Tax Year 2019; and proposed a tax rate of \$0.634000 per \$100 value. The First Public Hearing was held on September 6, 2019 and the Second Public Hearing was held on September 16, 2019.

### BACKGROUND

Adoption of the ad valorem tax rate must be done in accordance with the Truth-in-Taxation Guidelines of the State of Texas Property Tax Code. This includes the calculation and publication of the effective tax rate and the posting of notices and the holding of two public hearings if the tax rate exceeds the lower of the rollback rate or effective tax rate.

The budget prepared by staff is based on the tax rate of \$0.634000 per \$100 value. The rate of \$0.490186 per \$100 value is being used for the operations portion of the budget and a rate of \$0.143814 per \$100 value is needed in order to service the tax supported debt requirements of the City.

Proposed Tax Rate	\$0.634000 per \$100 Value
Current Tax Rate	\$0.634000 per \$100 Value
Variance	\$0.000000 per \$100 Value

Proposed tax levy calculations are as follows:

Certified Approved Taxable Value	\$14,754,937,910
Under ARB Review Value	\$246,358,464
Total Certified Taxable Value	\$15,001,296,374
Expected ARB Value Loss	(\$36,953,770)
Adjusted Certified Taxable Value	\$14,964,342,604
Tax Levy @\$0.634000 per \$100 Value	\$94,873,932
OV65 / DP Tax Freeze Levy Loss	(\$1,369,572)
Adjusted Levy	\$93,504,360

2019 Certified Value

**COMMITTEE RECOMMENDATION**

Not Applicable.

**STAFF RECOMMENDATION**

To adopt a tax rate of \$0.634000 per \$100 value for Tax Year 2019 with a Maintenance and Operation Rate of \$0.490186 per \$100 value and an Interest and Sinking Fund Rate of \$0.143814 per \$100 value.

**Fiscal Impact**

**Fiscal Year:**

**Budgeted Y/N?:**

**Source of Funds:**

**Account #:**

**Change Order: Exceeds 25% Y/N:**

**FINANCIAL IMPACT:**

This ordinance provided property tax revenue for the Maintenance and Operation of the City and payment of the Interest and Sinking Fund of Debt Service.

**Attachments**

Final Reading

**ORDINANCE 2019-O-**

**AN ORDINANCE OF THE CITY OF LAREDO, TEXAS, PROVIDING FOR THE ADOPTION OF A TAX RATE OF \$0.634000 PER \$100 VALUE. THIS TAX RATE WILL HAVE A MAINTENANCE AND OPERATION RATE OF \$0.490186 PER \$100 VALUE AND AN INTEREST AND SINKING FUND RATE OF \$0.143814 PER \$100 VALUE FOR THE LEVY AND THE COLLECTION OF GENERAL AND SPECIAL AD VALOREM TAXES FOR THE CITY OF LAREDO FOR TAX YEAR 2019 AND FISCAL YEAR 2019- 2020.**

**WHEREAS**, there is hereby approved for the Tax Year 2019 a roll of total taxable value of \$14,964,342,604 a tax freeze levy loss of \$1,369,572 a tax levy of \$93,504,360 and a tax rate of \$0.634000 (Totals are based on certified values provided by the Webb County Appraisal District (WCAD) on July 25, 2019.) 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 5.32 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.46; and

**WHEREAS**, there is hereby levied on all real and personal property in the City of Laredo taxable by law, for the Tax Year 2019 and the fiscal year beginning October 1, 2019 and ending September 30, 2020, a general ad valorem tax of \$0.490186 cents on every \$100.00 valuation thereof for the GENERAL FUND of the City with which to pay current expenses of the City of Laredo for said fiscal year; and

**WHEREAS**, there is hereby levied on every \$100 valuation of all real and personal property, taxable by law in the City of Laredo for the Tax Year 2019 and the fiscal year beginning October 1, 2019 and ending September 30, 2020, an ad valorem tax of \$0.143814 cents for SINKING FUND purposes to pay principal and interest on all outstanding City of Laredo bonds, not otherwise provided for; and

**WHEREAS**, Ordinance No. 2003-O-180 hereby granted a \$30,000 homestead exemption to all persons over 65 years of age and claiming of such exemption by filing the necessary forms with the Chief Appraiser of Webb County; and

**WHEREAS**, Ordinance No. 2006-O-287 provides for the adoption of a limitation on the total amount of taxes that may be imposed by the City on the residence homestead of a disabled individual or an individual 65 years of age or older pursuant to Section 1-B(H), Article VIII, Texas Constitution and in accordance with Subtitle C, Chapter 11, Section 11.261 of the Texas Property Tax Code; and

**WHEREAS**, the taxes hereby levied are due and payable as provided in Chapter 31 of the Texas Property Tax Code; and

**WHEREAS**, in accordance with Section 22.28 and 23.541 of the Texas Property Tax Code, the chief appraiser certified a value of \$177,732,780 (personal property) and \$184,990 (agricultural land) under which a 10% late rendition penalty of the total amount of taxes will be imposed on the property and included in the tax bill; and

**WHEREAS**, the taxes hereby levied are payable to the City of Laredo, Texas, at the Office of the City Tax Assessor-Collector, and no discount shall be allowed for the payment thereof; and

**WHEREAS**, Ordinance No. 2007-O-065 provides for the adoption of a split payment option pursuant to Section 31.03 (A) of the Property Tax Code; which allows a person who pays one-half of the current year property taxes before December 1<sup>st</sup> may pay the remaining one-half of the taxes without penalty and interest if paid before July 1<sup>st</sup> of the following year; and

**WHEREAS**, the City of Laredo shall have available all rights and remedies provided by law or approved by the governing body in the assessment of penalty and interest and enforcement of the collection of taxes hereby levied.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAREDO:**

SECTION 1. That there is hereby approved for the Tax Year 2019 a roll of total taxable value of \$14,964,342,604, a tax freeze levy loss of \$1,369,572, a tax levy of \$93,504,360 and a tax rate of \$0.634000 (Totals are based on certified values provided by the Webb County Appraisal District (WCAD) on July 25, 2019.) 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 5.32 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.46; and

SECTION 2. That there is hereby levied on all real and personal property in the City of Laredo taxable by law, for the Tax Year 2019 and the fiscal year beginning October 1, 2019 and ending September 30, 2020, a general ad valorem tax of \$0.490186 cents on every \$100.00 valuation thereof for the GENERAL FUND of the City with which to pay current expenses of the City of Laredo for said fiscal year; and

SECTION 3. That there is hereby levied on every \$100 valuation of all real and personal property, taxable by law in the City of Laredo for the Tax Year 2019 and the fiscal year beginning October 1, 2019 and ending September 30, 2020, an ad valorem tax of \$0.143814 cents for SINKING FUND purposes to pay principal

and interest on all outstanding City of Laredo bonds, not otherwise provided for; and

SECTION 4. That Ordinance No. 2003-O-180 hereby granted a \$30,000 homestead exemption to all persons over 65 years of age and claiming such exemption by filing the necessary forms with the Chief Appraiser of Webb County; and

SECTION 5. That Ordinance No. 2006-O-287 provides for the adoption of a limitation on the total amount of taxes that may be imposed by the City on the residence homestead of a disabled individual or an individual 65 years of age or older pursuant to Section 1-B(H), Article VIII, Texas Constitution and in accordance with Subtitle C, Chapter 11, Section 11.261 of the Texas Property Tax Code; and

SECTION 6. That the taxes hereby levied are due and payable as provided in Chapter 31 of the Texas Property Tax Code; and

SECTION 7. That in accordance with Section 22.28 and 23.541 of the Texas Property Tax Code, the chief appraiser certified a value of \$177,732,780 (personal property) and \$184,990 (agricultural land) under which a 10% late rendition penalty of the total amount of taxes will be imposed on the property and included in the tax bill; and

SECTION 8. That the taxes hereby levied are payable to the City of Laredo, Texas, at the Office of the City Tax Assessor-Collector, and no discount shall be allowed for the payment thereof; and

SECTION 9. That Ordinance No. 2007-O-065 provides for the adoption of a split payment option pursuant to Section 31.03 (A) of the Property Tax Code; which allows a person who pays one-half of the current year property taxes before December 1<sup>st</sup> may pay the remaining one-half of the taxes without penalty and interest if paid before July 1<sup>st</sup> of the following year; and

SECTION 10. That the City of Laredo shall have available all rights and remedies provided by law or approved by the governing body in the assessment of penalty and interest and enforcement of the collection of taxes hereby levied; and

SECTION 11. That this ordinance shall take effect immediately from and after its passage and publication in accordance with the Texas Property Tax Code and the Charter of the City of Laredo.



PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR ON THIS  
THE \_\_\_\_\_ DAY OF SEPTEMBER, 2019.

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PETE SAENZ, MAYOR

ATTEST:

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JOSE A. VALDEZ, JR.  
CITY SECRETARY

APPROVED AS TO FORM:  
BY:

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KRISTINA L. HALE  
CITY ATTORNEY