



CITY COUNCIL AGENDA

NOTICE IS GIVEN THAT THE CITY COUNCIL OF THE CITY OF LAMESA, TEXAS, WILL MEET IN A SPECIAL CALLED MEETING AT 5:30 P.M. ON TUESDAY, AUGUST 4, 2015, 601 SOUTH FIRST STREET, FOR THE PURPOSE OF CONSIDERING AND TAKING OFFICIAL ACTION ON THE FOLLOWING ITEMS:

- 1. CALL TO ORDER:**
- 2. AD VALOREM TAX RATE – 2015:** City Council to discuss the FY 2015/2016 Proposed Tax Rate, the Effective Tax Rate and the Rollback Tax Rate.
- 3. ADJOURNMENT:**

CLOSED MEETINGS

The public is hereby informed that notices for City of Lamesa meetings will no longer distinguish between matters to be discussed in open or closed session of a meeting. This practice is in accordance with rulings by the Texas Attorney General that, under the Texas Open Meetings Act, the City Council may convene a closed session to discuss any matter listed on the agenda, without prior or further notice, if the matter is one that the Open Meetings Act allows to be discussed in a closed session.

PUBLIC PARTICIPATION

 The meeting will be held pursuant to the provisions of the Texas Open Meetings Act (Govt. Code, Chapter 551). Discussion and actions are limited to the agenda items listed above. Persons desiring to address the City Council or express their opinion about a particular item on this agenda should notify the City Secretary before the meeting. Persons desiring to present other business or discuss matters not on this agenda should submit a request in writing to the City Secretary by the end of business hours on the Wednesday before the next meeting in order to be considered for inclusion on that agenda.

MEETING ACCESSIBILITY

1 Upon request, auxiliary aids and services will be provided to an individual with a disability in order to allow them to effectively participate in the city council meeting. Those requesting auxiliary aids or services should notify the contact person listed below at least twenty-four hours prior to the meeting by mail, telephone or RELAY Texas (1-800-735-2989)

Contact: Maria Hatchett at

-  601 South First Street, Lamesa, Texas 79331
-  **Telephone** - (806) 872-2124
-  **Fax** - (806) 872-4338

CERTIFICATION OF NOTICE

I certify this agenda was posted at the City Hall, 601 South First Street, Lamesa, Texas at **11:00 a.m. July 31, 2015** in accordance with Chapter 551.041 of the Government Code.



Shawna Burkhart, City Manager for

Maria Hatchett

Maria Hatchett, City Secretary

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: AUGUST 4, 2015

AGENDA ITEMS: 1

1. **CALL TO ORDER:** *Announcement* - "This meeting is being held in accordance with the provisions of the Texas Open Meetings Act (Govt. Code, Chapter 551). Discussion and actions are limited to the agenda items as posted. Persons desiring to address the City Council or express their opinion about a particular item on this agenda should complete a request at this time. Persons desiring to present other business or discuss matters not on this agenda should submit a request in writing to the City Secretary in order to be considered for inclusion on the agenda of the next meeting. A quorum being present as evidenced by the presence of ___ members of the City Council, this meeting is hereby called to order."

The following members are present:

DAVE NIX	MAYOR
JOSH STEVENS)	COUNCIL MEMBER – DISTRICT 1
MARIE A. BRISENO	MAYOR PRO-TEM/COUNCIL MEMBER – DISTRICT 2
FABIAN RUBIO	COUNCIL MEMBER – DISTRICT 3
BOBBY G. GONZALES	COUNCIL MEMBER - DISTRICT 4
FRED VERA	COUNCIL MEMBER – DISTRICT 5
CHANCE BRITT	COUNCIL MEMBER – DISTRICT 6

City Staff members present at the meeting:

SHAWNA D. BURKHART	CITY MANAGER
MARIA HATCHETT	CITY SECRETARY
RUSSELL CASSELBERRY	ATTORNEY

Members of the press present at the meeting:

Members of the public present at the meeting:

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: AUGUST 4, 2015

AGENDA ITEM: 2

Subject: **AD VALOREM TAX RATE – 2015**
Proceeding: Discussion of FY 2015/2016 Proposed Tax Rate, Effective Tax Rate and Rollback Tax Rate
Submitted by: City Staff
Exhibits: Notice of Effective Tax Rate and Worksheet and Average Market Value of Residences for 2015
Authority: *City Charter – Article V, Taxes and Taxation*
State Law; Property Tax Code, Sec.26.05 and 31.05

SUMMARY STATEMENT

AD VALOREM TAX RATE – 2015: City Council to discuss the FY 2015/2016 Proposed Tax Rate, the Effective Tax Rate and the Rollback Tax Rate.

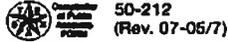
COUNCIL ACTION

Discussion and setting of priorities only; no final action to be taken.

CITY MANAGER'S MEMORANDUM

City staff to update City Council on the FY 2015/2016 Proposed Tax Rate, Effective Tax Rate and Rollback Tax Rate as calculated by Dawson County Central Appraisal District and the Average Market Value of Residences for the City of Lamesa in 2015.

**Notice of
Effective
Tax Rate**
(for use by most
taxing units)



2015 Property Tax Rates in CITY OF LAMESA

This notice concerns 2015 property tax rates for CITY OF LAMESA.

It presents information about three tax rates. Last year's tax rate is the actual rate the taxing unit used to determine property taxes last year. This year's *effective* tax rate would impose the same total taxes as last year if you compare properties taxed in both years. This year's *rollback* tax rate is the highest tax rate the taxing unit can set before taxpayers can start tax rollback procedures. In each case these rates are found by dividing the total amount of taxes by the tax base (the total value of taxable property) with adjustments as required by state law. The rates are given per \$100 of property value.

General Fund

Last year's tax rate:

Last year's operating taxes	1,860,663.48
Last year's debt taxes	0.00
Last year's total taxes	1,860,663.48
Last year's tax base	256,891,271
Last year's total tax rate	0.724300 /\$100

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	1,856,956.46
+ This year's adjusted tax base (after subtracting value of new property)	263,334,030
= This year's effective tax rate	0.705171 /\$100

(Maximum rate unless unit publishes notices and holds hearings.)

In the first year a county collects the additional sales tax to reduce property taxes, it must insert the following lines unless its first adjustment was made last year:

- Sales tax adjustment rate	0 /\$100
= Effective tax rate	0.705171 /\$100

This year's rollback tax rate:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures)	1,856,957
+ This year's adjusted tax base	263,334,030
= This year's effective rate	0.705171 /\$100
x 1.08 = this year's maximum operating rate	0.761584 /\$100
+ This year's debt rate	0.031522 /\$100
= This year's total rollback rate	0.793106 /\$100

A county that collects the additional sales tax to reduce property taxes, including one that collects the tax for the first time this year, must insert the following lines:

- Sales tax adjustment rate	0 /\$100
= Rollback tax rate	0.762214 /\$100

For a county with additional rollback rate for pollution control, insert the following lines:

+ Additional rollback rate for	0 /\$100
= Rollback tax rate	0.762214 /\$100

Statement of Increase/Decrease

If CITY OF LAMESA adopts a 2015 tax rate equal to the effective tax rate of \$ 0.736693 per \$100 of value, taxes would increase compared to 2014 taxes by \$ 79,299.89.

Schedule A — Unencumbered Fund Balances

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund: General Fun
Balance: \$ 1,675,988.00

Schedule B — 2015 Debt Service

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Capital Equipment Improvement	\$ 78,718.00	\$ 5,000.00	\$ 0.00	\$ 83,718.00
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<i>(expand as needed)</i>				
<i>Total required for 2015 debt service</i>			\$	0.00
— <i>Amount (if any) paid from funds listed in Schedule A</i>			\$	0.00
— <i>Amount (if any) paid from other resources</i>			\$	0.00
— <i>Excess collections last year</i>			\$	0.00
= <i>Total to be paid from taxes in 2015</i>			\$	0.00
+ <i>Amount added in anticipation that the unit will collect only 0 % of its taxes in 2015</i>			\$	0.00
= <i>Total Debt Levy</i>			\$	0.00

Schedule C — Expected Revenue from Additional Sales Tax

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

In calculating its effective and rollback tax rates, the unit estimated that it will receive in additional sales and use tax revenues. For County: The county has excluded any amount that is or will be distributed for economic development grants from this amount of expected sales tax revenue.

Schedule D — State Criminal Justice Mandate (For Counties)

The County Auditor certifies that County has spent \$ 0.00 in the previous 12 months beginning ____, ____, for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. County Sheriff has provided information on these costs, minus the state revenues received for reimbursement of such costs.

Schedule E — Transfer of Department, Function or Activity

The spent \$ 0.00 from to on the . The operates this function in all or a majority of the . [Second Year of Transfer: Modify schedule to show comparison of amount this year and preceding year by unit receiving the function.]

Schedule F — Enhanced Indigent Health Care Expenditures

The spent \$ \$ 0.00 from _ to _ on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ 0.00.

This notice contains a summary of actual effective and rollback tax rates' calculations. You can inspect a copy of the full calculations at 601 South First Street, Lamesa, Texas

Name of person preparing this notice Norma J. Brock

Title Chief Appraiser

Date prepared 7/30/2015

EFFECTIVE TAX RATE WORKSHEET FOR 2015

Jurisdiction: 20 CITY OF LAMESA

1. 2014 Total Taxable Value	256,891,271
2. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2014 Taxable value of over-65/Disabled Homesteads with tax Ceiling	0
3. Preliminary 2014 Adjusted tax value	256,891,271
4. 2014 Total Tax Rate	0.7243 / \$100
5. 2014 TAXABLE VALUE LOST BECAUSE COURT APPEALS OF ARB DECISIONS REDUCED APPRAISED VALUE.	
5A. 2014 Original ARB Value	0
5B. 2014 Values resulting from court decisions	0
5C. 2014 Value Loss	0
6. 2014 Taxable value, adjusted for court ordered reductions	256,891,271
7. 2014 Taxable value of property in Territory Deannexed After Jan 1, 2014	0
8. 2014 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR EXEMPTION IN 2015.	
8A. Absolute Exemptions. Use 2014 Market Value	626,170
8B. Partial Exemptions. 2015 exemption amount or 2015 percent exemption times 2014 value.	0
8C. Value Loss	626,170
9. 2014 TAXABLE VALUE LOST BECAUSE PROPERTY FIRST QUALIFIED FOR AG-APPRAISAL, TIMBER, RECREATIONAL /SCENIC OR PUBLIC ACCESS AIRPORT SPECIAL APPRAISAL	
9A. 2014 Market Value	2,530
9B. 2015 Productivity Or Special Appraised Value	0
9C. Value Loss	2,530
10. Total Adjustments For Lost Value	628,700
11. 2014 Adjusted Taxable Value	256,262,571
12. 2014 Adjusted Taxes	1,856,109.80
13. Taxes Refunded For Years Preceding Tax Year 2014	846.66
14. Taxes in tax increment financing for tax year 2014	0.00
15. 2014 Adjusted taxes with refunds	1,856,956.46
16. TOTAL 2015 TAXABLE VALUE ON THE 2015 CERTIFIED APPRAISAL ROLL	
16A. Certified Values only	265,585,750
16B. Counties: railroad rolling stock	0
16C. Pollution Control Exemptions	0
16D. Tax Increment Financing	0
16E. Total 2015 value.	265,585,750
17. Total Value of properties under protest or not included in certified appraisal roll	
17A. 2015 Taxable Value of properties under protest.	0
17B. 2015 Value of properties not under protest or included on certified appraisal roll	0
17C. Total value under protest or not certified.	0
18. COUNTY, CITY, COLLEGE or SCHOOL DISTRICTS: 2015 Taxable Value or Over 65/Disabled with Ceiling or Other Units enter 0	0
19. 2015 Total Taxable Value	265,585,750
20. 2015 Total Taxable Value of properties annexed after Jan 2014	0
21. 2015 Total Taxable value of new improvements and new personal property	2,251,720
22. Total adjustments to 2015 taxable value	2,251,720
23. 2015 Adjusted Taxable value	263,334,030
24. 2015 Effective Tax Rate	0.705171 / \$100
25. Counties Only: Total of All 2015 Effective Tax Rate	0.705171 / \$100
2015 ROLLBACK TAX RATE WORKSHEET	
26. 2014 Maintenance And Operations Tax Rate	0.7243 / \$100
27. 2014 Adjusted Taxable Value	256,262,571
28. 2014 Maintenance And Operations Taxes	
28A. Multiply Line 26 by Line 27 and Divide By 100	1,856,110
28B. Additional Sales Tax	0
28C. Counties: state criminal justice mandate	0
28D. Transferring Function	0
28E. Taxes Refunded For Years Preceding 2014	847

EFFECTIVE TAX RATE WORKSHEET FOR 2015

Jurisdiction: 20 CITY OF LAMESA

28F. Enhanced indigent health expenditure	0
28G. Taxes in TIF	0
28H. Adjusted M&O Taxes	1,856,957
29. 2015 ADJUSTED TAXABLE VALUE	263,334,030
30. 2015 Effective Rollback Maintenance And Operations Rate	0.705171 / \$100
31. 2015 Rollback Maintenance And Operations Rate	0.761584 / \$100
32. Debt to be paid with 2015 property taxes and sales tax revenue	83,718.00
33. 2014 Certified excess debt collection	0.00
34. Adjusted 2015 debt	83,718.00
35. Certified 2015 anticipated collection Rate Percent	100 %
36. 2015 Debt adjusted for collection	83,718.00
37. 2015 Total taxable value	265,585,750
38. 2015 Debt Tax Rate	0.031522 / \$100
39. 2015 Rollback Tax Rate	0.793106 / \$100
40. Counties Only: 2015 Rollback tax rate	0.824628 / \$100

ADDITIONAL SALES TAX WORKSHEET

41. Comptroller's Estimated Taxable Sales for four quarters if Unit adopted Late	0
42. Estimated sales tax revenue for previous 4 quarters.	0
43. 2015 Total Taxable value	265,585,750
44. Sales tax adjustment rate	0 / \$100
45. 2015 Effective Tax Rate, unadjusted For Sales Tax	0.705171 / \$100
46. 2015 Effective Tax Rate adjusted For Sales Tax	0.705171 / \$100
47. 2015 Rollback Tax Rate, unadjusted For Sales Tax	0.762214 / \$100
48. 2015 Rollback tax rate adjusted for sales tax	0.762214 / \$100

ADDITIONAL ROLLBACK PROTECTION FOR POLLUTION CONTROL

49. Certified expenses from TCEQ	0
50. 2015 Total Taxable value	265,585,750
51. Additional rate for For Pollution Control	0 / \$100
52. 2015 Rollback tax rate adjusted for Pollution Control	0.762214 / \$100

Wayne Chapman

From: Sharlot Stone <sastone@nts-online.net>
Sent: Thursday, July 30, 2015 3:19 PM
To: Wayne Chapman
Subject: Average Market Value of Residences for 2015

Wayne,
The average market value of residences for the City of Lamesa in 2015 is \$44,098.61.

Thanks,

Sharlot Stone

Bookkeeper
Dawson County Central Appraisal District
1806 Lubbock Hwy
P.O. Box 797
Lamesa, TX 79331
Phone: 806-872-7060
Fax: 806-872-2364
sastone@nts-online.net

City Council Agenda

City of Lamesa, Texas

DATE OF MEETING: AUGUST 4, 2015

AGENDA ITEM:3

ADJOURNMENT: *Announcement* – “The next regular meeting of the City Council of the City of Lamesa, Texas will be held at 5:30 p.m., on **Tuesday, August 18, 2015** at City Hall, 601 South First Street. Persons desiring to present business to the city council at that meeting are directed to submit a request in writing to the city secretary by **Wednesday, August 12, 2015** in order to be included on the agenda. There being no other business, the meeting is hereby adjourned.”

REMINDER

A quorum required

Upcoming Meeting Dates

(These meetings are required in order to hold public hearings, adopt ad valorem tax rate and the budget)

August 18, 2015 (regular meeting)

August 25, 2015 (special meeting)

September 1, 2015 (special meeting)

September 15, 2015 (regular meeting)

PLEASE LET US KNOW IF YOU ARE UNABLE TO MAKE ANY OF THE MEETINGS LISTED ABOVE.

Shawna Burkhart at 872-4321.