



A G E N D A

**CITY COUNCIL SPECIAL MEETING
TUESDAY, SEPTEMBER 15, 2009, AT 5:30 P.M.
COUNCIL CHAMBERS, CITY HALL BUILDING
100 S. MONROE STREET
EAGLE PASS, TEXAS**

- 1. ESTABLISHMENT OF QUORUM**
- 2. MOMENT OF REVERENCE**
- 3. CITIZENS COMMUNICATIONS AND RECOGNITIONS**
- 4. PUBLIC HEARINGS**
 - A. Second public hearing on the proposed property tax rate increase for the City's 2009 tax year and announcement of date to adopt the 2009 tax rate for the City of Eagle Pass.
- 5. WORKSHOP**
 - A. Discussion of City of Eagle Pass Budget for fiscal year 2009-2010.
- 6. ADJOURNMENT**

The City Council reserves the right to consider business out of the posted order and the right to adjourn into executive session to discuss items which are not listed as executive session items but which qualify to be discussed in closed session under Chapter 551 of the Texas Government Code.

Entrance and parking spaces for disabled persons are available in front of City Hall.

C E R T I F I C A T I O N

I, the undersigned City Secretary, do hereby certify that the agenda mentioned above was posted on the Bulletin Board located in the Lobby at City Hall, 100 South Monroe Street, Eagle Pass, Texas, on Friday, September 11, 2009, at 3:45 p.m.

Mary Velasquez
City Secretary

COUNCIL COMMUNICATION

MEETING DATE: September 15, 2009	SUBJECT OF DELIBERATION: Second Public Hearing, on the proposed 2009 Tax Rate increase for the City of Eagle Pass, and announce meeting to adopt tax rate.
REQUESTED BY: Mary Pete Ramirez, RTA, CTA Tax Assessor-Collector	DEPARTMENT SOURCE: Tax Department
BACKGROUND: The Texas Constitution and Property Tax Code embody the concept of truth-in-taxation to require units to comply with certain steps in adopting their tax rates. The Truth-in-Taxation laws have two purposes: * To make taxpayers aware of tax rate proposals and to allow taxpayers, in certain cases, to roll back or limit a tax increase.	
PREVIOUS ACTION: Submission of the Certified 2009 Appraisal Roll, 2009 calculation of effective and rollback tax rates, Statement and schedules to City Council on August 18, 2009. City Council had a Budget workshop on August 11, and 25 th , 2009. The proposed 2009 Tax Rate is .35616/100.	
COST: N/A	BUDGETED or FUNDING SOURCE?: N/A
RECOMMENDATION FROM DEPARTMENT DIRECTOR: Before closing the public hearing, the City Council should announce meeting to adopt tax rate. The meeting to adopt the 2009 Tax Rate is scheduled for September 22, 2009.	
FINANCE DIRECTOR'S COMMENTS: I agree with the above recommendation. This is the last of two hearings to advise the public of the Proposed tax rate for 2009 and allow them to voice their concerns. Just a reminder, we have included this rate in the preparation of fiscal year 2009-2010 Budget.	
CITY MANAGER'S COMMENTS: I recommend the same as above.	
ATTACHMENTS:	

Notice of Public Hearing on Tax Increase

The City of Eagle Pass will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding year by 4.568 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax calculated under Chapter 26, Tax Code). Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on September 01, 2009 at 5:30 PM - City Council Chambers, City Hall Bldg., 100 S Monroe, Eagle Pass, TX.

The second public hearing will be held on September 15, 2009 at 5:30 PM - City Council Chambers, City Hall Bldg., 100 S Monroe, Eagle Pass, TX.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR the proposal: **Chad Foster, Luis Sifuentes, Ramsey English Cantu, Asalia Casares**

AGAINST the proposal: **none**
PRESENT and not voting: **none**
ABSENT: **Maribel Flores**

The average taxable value of a residence homestead in City of Eagle Pass last year was \$85,642 (average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). Based on last year's tax rate of \$.34527 (preceding year's adopted tax rate) per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ 295.70 (tax on average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65years of age or older).

The average taxable value of a residence homestead in City of Eagle Pass this year is \$ 86,702 (average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). If the governing body adopts the effective tax rate for this year of \$.34060 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 295.30 (tax on average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65years of age or older).

If the governing body adopts the proposed tax rate of \$.35616 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 308.80 (tax on average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65years of age or older).

Members of the public are encourage to attend the hearings and express their views.

2009 Property Tax Rates in City of Eagle Pass

This notice concerns 2009 property tax rates for City of Eagle Pass. 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.

Last year's tax rate:

Last year's operating taxes	\$ <u>2,604,418.88</u>
Last year's debt taxes	\$ <u>844,685.71</u>
Last year's total taxes	\$ <u>3,449,104.59</u>
Last year's tax base	\$ <u>998,958,668.00</u>
Last year's total tax rate	\$ _____ <u>.34527 / \$100</u>

This year's effective tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	\$ <u>3,437,378.00</u>
÷ This year's adjusted tax base (after subtracting value of new property)	\$ <u>1,009,190,203.00</u>
= This year's effective tax rate	\$ _____ <u>.34060 / \$100</u>

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

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, and/or enhanced indigent health care expenditures)	\$ <u>2,595,535.00</u>
÷ This year's adjusted tax base	\$ <u>1,009,190,203.00</u>
= This year's effective operating rate	\$ _____ <u>.25718 / \$100</u>
x 1.08 = this year's maximum operating rate	\$ _____ <u>.27776 / \$100</u>
+ This year's debt rate	\$ _____ <u>.07840 / \$100</u>
= This year's rollback rate	\$ _____ <u>.35616 / \$100</u>

2009
COMPARISON OF 2008 TAXES
TO
2009 PROPOSED TAXES

2008 TAX RATE =	0.34527				
	0.26071	M.O.			
	0.08456	I & S			
PROPOSED					
2009 TAX RATE =	0.35616				
				3.15%	INCREASE
	0.27776	M.O.	OR		
	0.07840	I. & S.			
				0.01089	INCREASE

COMPARISON OF TAX RATE AMOUNT PER 100. VALUE

0.34527 0.35616

VALUATION AMOUNT	2008 TAX AMOUNT	2009 PROPOSED TAX AMOUNT	INC. PER YEAR	INC. PER MONTH
50,000.00	172.64	178.08	5.45	0.45
60,000.00	207.16	213.70	6.53	0.54
70,000.00	241.69	249.31	7.62	0.64
70,886.00	244.75	252.47	7.72	0.64
80,000.00	276.22	284.93	8.71	0.73
86,702.00	299.36	308.80	9.44	0.79
90,000.00	310.74	320.54	9.80	0.82
100,000.00	345.27	356.16	10.89	0.91
110,000.00	379.80	391.78	11.98	1.00
120,000.00	414.32	427.39	13.07	1.09
130,000.00	448.85	463.01	14.16	1.18
140,000.00	483.38	498.62	15.25	1.27
150,000.00	517.91	534.24	16.34	1.36
160,000.00	552.43	569.86	17.42	1.45
170,000.00	586.96	605.47	18.51	1.54
180,000.00	621.49	641.09	19.60	1.63
190,000.00	656.01	676.70	20.69	1.72
200,000.00	690.54	712.32	21.78	1.82

MPR
8/10/2009