



**WILMER CITY COUNCIL
SPECIAL CALLED MEETING AND
BUDGET WORK SESSION NO. 3
AGENDA**

Monday, August 13, 2018 at 6:00 pm

Notice is hereby given that the City Council of the City of Wilmer will meet on the aforementioned date and time, in the Wilmer Community Center, located at 101 Davidson Plaza in Wilmer, Texas to consider the following:

CALL TO ORDER

INVOCATION

PLEDGE OF ALLEGIANCE

ACTION ITEM

1. Discuss the 2018 Tax Rate of \$0.5029 cents per \$100 valuation during the Tax Rate setting process, Take a Record Vote by Minute Entry on the Maximum 2018 Tax Rate that the Council will Consider, and Schedule Public Hearings.

RECESS SPECIAL CALLED MEETING

CONVENE INTO BUDGET WORK SESSION

1. Presentation and Discussion of the WEDC and WCDC FY 2019 Budgets.
2. Discussion of City of Wilmer FY 2018-2019 Budget.

ADJOURN BUDGET WORK SESSION

RECONVENE SPECIAL CALLED MEETING

ADJOURN SPECIAL CALLED MEETING

EXECUTIVE SESSION: The Council reserves the right to convene into executive session on any posted agenda item pursuant to Section 551.071(2) and Section 551.074 of the TEXAS GOVERNMENT CODE to seek legal advice concerning such subject.

ACCESSIBILITY STATEMENT: The Municipal Center is wheelchair-accessible. For sign interpretive services, call the City Secretary's office, 972-441-6373, or TDD 1-800-735-2989, at least 72 hours prior to the meeting. Reasonable accommodation will be made to assist your needs.

CERTIFICATE: I hereby certify the above Notice of Meeting was posted at the Wilmer City Hall on Wednesday, August 8, 2018, and copies thereof were provided to the Mayor, Mayor Pro-Tem, and Council Members.

Patsy Patten, City Secretary



WILMER CITY COUNCIL
Agenda Communication
August 13, 2018

AGENDA ITEM

1

**Discuss the 2018 Tax Rate and Take a Record Vote by Minute Entry
on the Maximum 2018 Tax that the Council will Consider.**

Issue/Problem

If a maximum tax to be considered is greater than the effective or roll back rate, whichever is less and prior to adoption of a tax rate for the ensuing year, city councils are required to take a record vote on the maximum rate that will be considered and set the dates for two public hearings. The City Council will discuss, propose, and take a "record vote" on the maximum tax rate to be considered for FY 2018-2019.

Options/Alternatives

Option #1 Discuss the maximum tax rate that the Council will consider adopting and take a record vote (Call the Roll). The proposed FY 2019 Operating Budget is built on a rate of \$0.5029.

Wilmer City Council	Yay	Nay
Emmanuel Wealthy-Williams, Mayor		
Sheila Petta, Mayor Pro Tem		
Candy Madrigal, Council Member		
Sergio Campos, Council Member		
Melissa Ramirez, Council Member		
John Eggen, Council Member		
Vote		

Option #2 Discuss the maximum tax rate that the Council will consider adopting and take a record vote. If the Council adopts a maximum tax rate less than \$0.5029, the proposed budget will have to be adjusted accordingly.

Wilmer City Council	Yay	Nay
Emmanuel Wealthy-Williams, Mayor		
Sheila Petta, Mayor Pro Tem		
Candy Madrigal, Council Member		
Sergio Campos, Council Member		
Melissa Ramirez, Council Member		
John Eggen, Council Member		
Vote		

Recommendations

Staff is recommending that the Council take a record vote on a maximum tax rate to be considered of \$0.5029.

Background

Truth-in-taxation is a concept embodied in the Texas Constitution and the Tax Code that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to roll back or limit tax increases. In order to comply with truth-in-taxation requirements when holding public hearings, considering budgets and setting rates to impose property taxes, the City must follow strict guidelines established by the Texas Local Government Code, Chapter 102, and 104.010, and the Texas Tax Code Chapter 26.

Considerations

Operational Considerations

Times established under the Truth-in-Taxation laws are very stringent. Staff has ensured the timelines are and will be followed and the necessary advertisement preceding or following Council discussion/action in this matter are followed in accordance with this statute.

The record vote on the proposed tax rate is the maximum rate that the Council will consider. The property tax rate eventually adopted may, however, be lower.

In order to meet stringent timelines established under the Truth-in-Taxation guidelines, this year's adoption of the 2017 Tax Rate will occur through the following meetings:

August 13, 2018	Record Vote on Tax Rate not to exceed
August 20, 2018	1 st Public Hearing on Tax Rate
Sept. 10, 2018	2 nd Public Hearing on Tax Rate
Sept. 18, 2018	Adopt Budget and Tax Rate

Legal Considerations

When a proposed rate exceeds the rollback rate or the effective rate, whichever is lower, the taxing unit's governing body must place a proposal on the agenda to specify the maximum rate that will not be exceeded. This vote must be a record vote. A taxing unit cannot vote to adopt a proposal to increase taxes by an unspecified amount.

If the motion passes, the governing body must schedule two public hearings on the proposal. These hearings must take place within the boundaries of the taxing unit; on a weekday that is not a holiday; and in a public building. The second hearing may not be held earlier than the third day after the date of the first hearing.

Final Considerations

The tax rate adopted by the Council will have a significant effect on the FY 2018-2019 Operating Budget.

Attachments

None