

STATE OF TEXAS
CITY OF FRIENDSWOOD
COUNTIES OF
GALVESTON/HARRIS
SEPTEMBER 30, 2019



AGENDA

NOTICE IS HEREBY GIVEN OF A FRIENDSWOOD CITY COUNCIL SPECIAL MEETING TO BE HELD AT 7:00 PM ON MONDAY, SEPTEMBER 30, 2019, AT FRIENDSWOOD CITY HALL, COUNCIL CHAMBERS, 910 S. FRIENDSWOOD DRIVE, FRIENDSWOOD, TEXAS, REGARDING THE ITEMS OF BUSINESS ACCORDING TO THE AGENDA LISTED BELOW:

7 PM – SPECIAL MEETING

1. Call to order
2. Invocation – Pastor Lynn Colby, Calvary Chapel
3. Pledge of Allegiance to the United States and Texas Flags – Girl Scouts Penelope Pakizer and Eleanor Pakizer with Troop 143007
(HONOR THE TEXAS FLAG; I PLEDGE ALLEGIANCE TO THEE, TEXAS, ONE STATE UNDER GOD, ONE AND INDIVISIBLE)
4. Communications from the Public
(To comply with provisions of the Open Meetings Act, the City Council may not deliberate on items discussed under this agenda item. The Council may refer this item to the City Manager or direct this item to be placed on the next regular Council agenda. PowerPoint presentations are not conducted during the citizen comment period. Out of respect for those speaking during public comment, please refrain from any outbursts or interjections to include, but not limited to, applause and/or disparaging noises from the audience. Doing so discourages others from voicing their thoughts and opinions, and disrupts the meeting.)
5. Public Hearing
To receive comments from the public, both oral and written, regarding:
 - A. Proposed Tax Rate for Fiscal Year 2019-20
6. Communications from the Mayor and Councilmembers
7. Adjournment

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive service must be made two (2) business days or more prior to this meeting. Please contact the City Secretary's Office at (281) 996-3270 for further information.

I, MELINDA WELSH, CITY SECRETARY OF THE CITY OF FRIENDSWOOD DO HEREBY CERTIFY THAT THE ABOVE NOTICE OF MEETING OF THE FRIENDSWOOD CITY COUNCIL WAS POSTED IN A PLACE CONVENIENT TO THE GENERAL PUBLIC IN COMPLIANCE WITH CHAPTER 551, TEXAS GOVERNMENT CODE, ON

DATE

AT TIME

MELINDA WELSH, TRMC
CITY SECRETARY

****All meetings of City Council are open to the public, except when there is a necessity to meet in an Executive Session (closed to the public) under the provisions of Section 551, Texas Government Code. The City Council reserves the right to convene into Executive Session to hear any of the above described agenda items that qualify for an executive session by publicly announcing the applicable section number of the Open Meetings Act.**

FRIENDSWOOD CITY COUNCIL AGENDA ITEM FORM

This form should be completed and forwarded to the City Manager's Office as soon as possible prior to the first date that the item is expected to be placed on the Friendswood City Council agenda.

Date requested for City Council consideration: September 30, 2019

Date submitted: 9/9/2019

Prepared by: Glenda Faulkner, Executive Secretary

Subject: Proposed Tax Rate for Fiscal Year 2019-20

Originating Department: Administrative Services

Degree of importance: Significant

SUMMARY / ORIGINATING CAUSE

Based on Texas Constitution Article VIII, Section 21 and Tax Code Chapter 26, Texas' truth-in-taxation principles state, "A taxing unit, other than a water district or small taxing unit which are covered by special provisions, must publish special notice and hold two public hearings before adopting a tax rate that exceeds the lower of the rollback rate or the effective tax rate"; which could result in an increase of property taxes imposed by a taxing entity on properties taxed in, both, the current and preceding tax years.

On September 9, 2019, City Council took action to propose a tax rate of \$0.5324* per \$100 property valuation for 2019. The proposed tax rate exceeds the lower of the effective or rollback tax rates by 6.97 percent and would result in a tax revenue increase of approximately \$1,243,288 from properties taxed in, both, the current and preceding tax years. Also on September 9, 2019, City Council scheduled two public hearings on the proposed tax increase for September 23 and September 30. As required by truth-in-taxation guidelines, the date, time and location of the meeting to adopt the tax rate will be announced at each public hearing.

A quarter-page advertisement of the notice of proposed tax rate was published in the Friendswood Reporter on September 11, 2019. The notice explains the proposed change to the property tax rate and reflects the public hearing dates. The notice is posted on the City's website and PEG channel.

**City Council may decide to move forward with proposing this rate or proposing a rate lower than this without having to publish a new notice of 2019 tax year proposed property tax rate.*

IMMINENT CONSEQUENCES / BENEFIT TO COMMUNITY

The Public Hearing gives Council an opportunity to receive comments from the public regarding the proposed tax revenue increase.

RECOMMENDATIONS

Staff recommends a proposed tax rate of \$0.521439 per \$100 valuation to support the FY20 proposed

budget.

ATTACHMENTS

1. 2019 City of Friendswood Public Hearing Notice

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF FRIENDSWOOD

A tax rate of \$0.532391 per \$100 valuation has been proposed for adoption by the governing body of City of Friendswood. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

The governing body of City of Friendswood proposes to use revenue attributable to the tax rate increase for the purpose of providing essential services.

PROPOSED TAX RATE	\$0.532391 per \$100
PRECEDING YEAR'S TAX RATE	\$0.532391 per \$100
EFFECTIVE TAX RATE	\$0.495289 per \$100
ROLLBACK TAX RATE	\$0.553481 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Friendswood from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that City of Friendswood may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS
FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Cheryl E. Johnson, PCC
Galveston County Tax Assessor Collector
722 Moody Avenue, Galveston, Texas 77550
(409) 765-3277
cheryl.e.johnson@co.galveston.tx.us
www.galcotax.com

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: September 23, 2019 at 7:00 PM at 910 S. Friendswood Drive,
Friendswood, Texas 77546.

Second Hearing: September 30, 2019 at 7:00 PM at 910 S. Friendswood Drive,
Friendswood, Texas 77546.