City of Garden Ridge

"A way of life, not just a place to live"

AGENDA
CITY COUNCIL SPECIAL MEETING
MONDAY, AUGUST 29, 2022, 6:00 P.M.

The Garden Ridge City Council will meet in a special session on Monday, August 29, 2022, at 6:00 p.m. in the City Council Chambers, 9400 Municipal Parkway, Garden Ridge, Texas. This is an open meeting, open to the public, subject to the Open Meetings Law of the State of Texas, and as required by law, notice is hereby posted providing time, place, date, and agenda thereof. The meeting facility is wheelchair accessible and accessible parking spaces are provided. Requests for accommodations or interpretative services must be made to the City Secretary 48 hours prior to this meeting.

1. **Call to Order/Roll Call**

2. **Pledge of Allegiance**

3. **Citizen Comment Period – limited to 30 minutes total**
   Rules for Citizens' Participation: The City Council welcomes citizen participation and comments at all City Council Meetings. The City Council offers citizens the opportunity to address them by signing up to speak prior to the meeting. If you speak, you must follow these guidelines:
   a) Respect and courtesy:
      1. Direct your comments to the entire City Council, not to an individual member, nor to the audience.
      2. Show the City Council the same respect that you would like to be shown.
      3. End your speaking at the time allotted below.
   b) Speaking:
      1. First citizen comment period.
         1.1. You are required to sign up to speak and you are limited to one 3-minute period.
      2. Second citizen comment period.
         2.1. You are not required to sign up and you are limited to one 2-minute period.
      3. State your name and address before your comments begin.
      4. You are only allowed to speak once per topic, unless also speaking during a posted Public Hearing.

NOTE: The Texas Open Meetings Act permits a member of the public or a member of the governmental body to raise a subject that has not been included in the notice for the meeting. However, any discussion of the subject must be limited to a proposal to place the subject on the agenda for a future meeting and any response to a question posed to the City Council is limited to either a statement of specific factual information or a recitation of existing policy. TEX. GOV'T CODE § 551.042.

4. **Business Items**
   The following items are for discussion, consideration, and action.

   a) 2022 Tax Rate.
      1. Review and discuss the 2022 Tax Rate Proposal of $0.269563.
      2. Hold a public hearing.
      3. Approve $0.200091 as the 2022 Maintenance and Operation Rate for the City of Garden Ridge.
      4. Approve $0.069472 as the 2022 Debt Service Rate for the City of Garden Ridge.
      5. Take action on Ordinance No. 234-082022 An Ordinance of the City Council of the City of Garden Ridge, Texas, adopting a Tax Rate of $0.269563 per one hundred dollars ($100.00) consisting of the approved Maintenance and Operation Rate and Debt Service Rate of assessed valuation for the City of Garden Ridge to be effective for the 2022 Tax Year (Fiscal Year 2023).

   b) Ordinance No. 61-082022 An Ordinance of the City Council of the City of Garden Ridge, Texas, establishing the Drought Management Plan for the City of Garden Ridge; establishing trigger points and demand reduction measures; providing a variance procedure; providing a penalty for violations of this Ordinance; providing a cumulative and savings clause; providing for severability; and declaring an effective date.

1. Review proposed revisions.
2. Hold a public hearing.
3. Discuss and take action on Ordinance No. 61-082022.

c) Reschedule October City Council Regular Meeting.

d) Draft Zoning Ordinance.

5. Citizen Comment Period – limited to 20 minutes total
See "Rules for Citizens' Participation" under Item 3.

6. Adjournment

AGENDA NOTICES:

Decorum Required: Any disruptive behavior, including shouting or derogatory statements or comments may be ruled out of order by the Presiding Officer. Continuation of this type of behavior could result in a request by the Presiding Officer that the individual leave the meeting, and if refused, an order of removal.
Action by Council Authorized: The Council may vote or act upon any item within this Agenda. The Council reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Title 5, Chapter 551, of the Texas Government Code.
Executive Sessions Authorized: This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.
Attendance By Other Elected or Appointed Officials: It is anticipated that members of the other city boards, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the City Council, other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action are specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.

This is to certify that I, Marisa Spencer, posted this Agenda at 12:00 p.m. on August 24, 2022, on the bulletin board located at the entrance to the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.

Marisa Spencer
Marisa Spencer
City Secretary

2022 Tax Rate Proposal

Tax Year	Adjusted Taxable Value	M&O Rate	Debt Rate	Total Tax Rate	Tax Revenue	General Fund Revenue	Required Actions	Average Home Value (AHV)	Taxes Paid on Average Home Value
2021	$831,667,419	0.219497	0.085652	0.305149	$2,537,825	$1,825,485		$535,638	$1,634.49
2022				*FY 2023 Bud Budgeted Revenue*		*$1,861,995*			
No New Revenue Rate	$944,220,025	0.196784	0.069472	0.266256	$2,514,042	$1,858,074	No Public Hearing	$592,725	$1,578.17
Voter Approval Rate (No New Revenue + 3.5%)	$944,220,025	0.200091	0.069472	0.269563	$2,545,268	$1,889,299	Public Hearing	$592,725	$1,597.77
De minimus Rate	$944,220,025	0.245874	0.069472	0.315346	$2,977,560	$2,321,592	Public Hearing & Subject to Petition for Election	$592,725	$1,869.13
2022 Tax Rate Proposed									
Voter Approval Rate (No New Revenue + 3.5%)	$944,220,025	0.200091	0.069472	0.269563	$2,545,268	$1,889,299	Public Hearing	$592,725	$1,597.77

$174,412,426 Taxable Value remains under protest

$7,260,819 New Value (not included in Adjusted Taxable Value = $15,923 additional General Fund Revenue at proposed M&O rate of $0.200091

If property remained at 2021 Average Home Value $535,638 taxes paid at 2022 Proposed Tax Rate of $0.269563 would be $1,443.88

Proposed 2022 Tax Rate is a $0.035586 decrease from 2021 Tax Rate

COMAL APPRAISAL DISTRICT

900 S. SEGUIN AVENUE
NEW BRAUNFELS, TX 78130

STATE OF TEXAS
COUNTY OF COMAL **PROPERTY TAX CODE, SECTION 26.01 (a)**

CERTIFICATION OF APPRAISAL ROLL FOR:
CITY OF GARDEN RIDGE

I, Jeffrey Booker, Interim-Chief Appraiser of the Comal Appraisal District, do solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me and that I have included in the records all property I am aware of, at an appraised value determined as required by law. I, Jeffrey Booker, do hereby certify the following values are true and correct to the best of my knowledge:

2022 Taxable Value	**$951,480,844**
2022 Taxable Value Under Protest	**$174,412,426**
2022 Estimate of Taxable Value of Protests After Completion per § 26.01(c)	**$143,633,164**
2022 Certified Taxable Value Excluding Protests	**$777,068,418**

The above values should be used in accordance with the TNT process to calculate the 2022 tax rate. You may receive a supplemental roll at a later date with additional value remaining after the Appraisal Review Board completes its hearings.

Please remember that the certified values are subject to change resulting from Appraisal Review Board action, correction of clerical errors, and granting of late homestead exemptions.

Approval of the appraisal records by the Comal Appraisal Review Board has not yet occurred.

Jeffrey Booker
Interim-Chief Appraiser

Sworn to and subscribed before me this 21st day of July 2022.

DORA A CAMPOS
Notary Public, State of Texas
Comm. Expires 03-30-2026
Notary ID 125385876

Notary Public **County of Comal**

Phone (830) 625-8597 www.comalad.org Metro (830) 606-1407
Fax (830) 625-8598

Land		Value			
Homesite:		199,317,051			
Non Homesite:		62,906,220			
Ag Market:		19,056,600			
Timber Market:		0	Total Land	(+)	281,279,871

Improvement		Value			
Homesite:		666,237,578			
Non Homesite:		113,945,236	Total Improvements	(+)	780,182,814

Non Real	Count	Value			
Personal Property:	214	81,497,607			
Mineral Property:	1	2,803,220			
Autos:	1	35,250	Total Non Real	(+)	84,336,077
			Market Value	=	1,145,798,762

Ag	Non Exempt	Exempt			
Total Productivity Market:	19,056,600	0			
Ag Use:	29,920	0	Productivity Loss	(-)	19,026,680
Timber Use:	0	0	Appraised Value	=	1,126,772,082
Productivity Loss:	19,026,680	0			
			Homestead Cap	(-)	121,000,892
			Assessed Value	=	1,005,771,190
			Total Exemptions Amount (Breakdown on Next Page)	(-)	228,702,772
			Net Taxable	=	777,068,418

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,371,216.51 = 777,068,418 * (0.305149 / 100)

Certified Estimate of Market Value:	1,145,798,762
Certified Estimate of Taxable Value:	777,068,418

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	21	0	196,000	196,000
DV1S	3	0	10,000	10,000
DV2	31	0	241,500	241,500
DV2S	2	0	7,500	7,500
DV3	41	0	402,000	402,000
DV3S	3	0	10,000	10,000
DV4	234	0	1,402,889	1,402,889
DV4S	15	0	48,000	48,000
DVHS	266	0	167,267,746	167,267,746
DVHSS	17	0	10,116,318	10,116,318
EX	3	0	468,520	468,520
EX-XV	30	0	44,937,119	44,937,119
EX366	46	0	43,320	43,320
PC	4	3,527,940	0	3,527,940
SO	1	23,920	0	23,920
	Totals	**3,551,860**	**225,150,912**	**228,702,772**

Land		Value			
Homesite:		38,313,693			
Non Homesite:		15,821,153			
Ag Market:		10,728,283			
Timber Market:		0	**Total Land**	(+)	64,863,129
Improvement		**Value**			
Homesite:		122,167,629			
Non Homesite:		24,672,725	**Total Improvements**	(+)	146,840,354
Non Real	**Count**	**Value**			
Personal Property:	5	1,530,500			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	1,530,500
			Market Value	=	213,233,983
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	10,728,283	0			
Ag Use:	49,226	0	**Productivity Loss**	(-)	10,679,057
Timber Use:	0	0	**Appraised Value**	=	202,554,926
Productivity Loss:	10,679,057	0			
			Homestead Cap	(-)	23,691,061
			Assessed Value	=	178,863,865
			Total Exemptions Amount (Breakdown on Next Page)	(-)	4,451,439
			Net Taxable	=	174,412,426

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
532,217.77 = 174,412,426 * (0.305149 / 100)

Certified Estimate of Market Value:	154,377,823
Certified Estimate of Taxable Value:	143,633,164
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	1	0	5,000	5,000
DV2	7	0	54,000	54,000
DV3	14	0	156,000	156,000
DV4	27	0	288,000	288,000
DV4S	2	0	24,000	24,000
DVHS	5	0	3,728,179	3,728,179
DVHSS	1	0	196,260	196,260
	Totals	**0**	**4,451,439**	**4,451,439**

Land		Value			
Homesite:		237,630,744			
Non Homesite:		78,727,373			
Ag Market:		29,784,883			
Timber Market:		0	Total Land	(+)	346,143,000
Improvement		**Value**			
Homesite:		788,405,207			
Non Homesite:		138,617,961	Total Improvements	(+)	927,023,168
Non Real	**Count**	**Value**			
Personal Property:	219	83,028,107			
Mineral Property:	1	2,803,220			
Autos:	1	35,250	Total Non Real	(+)	85,866,577
			Market Value	=	1,359,032,745
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	29,784,883	0			
Ag Use:	79,146	0	Productivity Loss	(-)	29,705,737
Timber Use:	0	0	Appraised Value	=	1,329,327,008
Productivity Loss:	29,705,737	0			
			Homestead Cap	(-)	144,691,953
			Assessed Value	=	1,184,635,055
			Total Exemptions Amount (Breakdown on Next Page)	(-)	233,154,211
			Net Taxable	=	951,480,844

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
2,903,434.28 = 951,480,844 * (0.305149 / 100)

Certified Estimate of Market Value:	1,300,176,585
Certified Estimate of Taxable Value:	920,701,582
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DV1	22	0	201,000	201,000
DV1S	3	0	10,000	10,000
DV2	38	0	295,500	295,500
DV2S	2	0	7,500	7,500
DV3	55	0	558,000	558,000
DV3S	3	0	10,000	10,000
DV4	261	0	1,690,889	1,690,889
DV4S	17	0	72,000	72,000
DVHS	271	0	170,995,925	170,995,925
DVHSS	18	0	10,312,578	10,312,578
EX	3	0	468,520	468,520
EX-XV	30	0	44,937,119	44,937,119
EX366	46	0	43,320	43,320
PC	4	3,527,940	0	3,527,940
SO	1	23,920	0	23,920
	Totals	**3,551,860**	**229,602,351**	**233,154,211**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,348	1,365.2963	$3,847,990	$934,621,794	$634,036,219
C1	VACANT LOTS AND LAND TRACTS	107	253.1181	$0	$11,321,238	$11,304,238
D1	QUALIFIED AG LAND	17	342.4862	$0	$19,056,600	$32,038
D2	NON-QUALIFIED LAND	3		$0	$3,612	$3,655
E	FARM OR RANCH IMPROVEMENT	9	14.7635	$0	$3,862,778	$3,736,427
F1	COMMERCIAL REAL PROPERTY	19	60.4960	$534,540	$29,041,514	$29,041,514
F2	INDUSTRIAL REAL PROPERTY	26	1,139.6950	$0	$18,608,700	$18,608,700
G3	MINERALS, NON-PRODUCING	1		$0	$2,803,220	$2,803,220
J2	GAS DISTRIBUTION SYSTEM	1		$0	$762,710	$762,710
J4	TELEPHONE COMPANY (INCLUDI	5		$0	$433,100	$433,100
J5	RAILROAD	1		$0	$550,000	$550,000
J7	CABLE TELEVISION COMPANY	2		$0	$187,090	$187,090
L1	COMMERCIAL PERSONAL PROPE	136		$0	$7,706,907	$7,706,907
L2	INDUSTRIAL PERSONAL PROPERT	21		$0	$71,381,210	$67,853,270
M1	TANGIBLE OTHER PERSONAL, MOB	1		$0	$9,330	$9,330
X	TOTALLY EXEMPT PROPERTY	79	125.0859	$0	$45,448,959	$0
		Totals	3,300.9410	$4,382,530	$1,145,798,762	$777,068,418

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	255	266.3991	$1,483,230	$171,262,742	$143,441,285
B	MULTIFAMILY RESIDENCE	1	1.1080	$0	$353,010	$353,010
C1	VACANT LOTS AND LAND TRACTS	23	61.0551	$0	$6,809,880	$6,809,880
D1	QUALIFIED AG LAND	16	596.8243	$0	$10,728,283	$50,996
D2	NON-QUALIFIED LAND	4		$28,590	$106,974	$106,950
E	FARM OR RANCH IMPROVEMENT	8	36.4360	$1,827,180	$4,643,916	$4,321,127
F1	COMMERCIAL REAL PROPERTY	13	85.3940	$0	$16,452,016	$16,452,016
F2	INDUSTRIAL REAL PROPERTY	4	175.2700	$0	$1,078,942	$1,078,942
L1	COMMERCIAL PERSONAL PROPE	5		$0	$1,530,500	$1,530,500
O	RESIDENTIAL INVENTORY	2	1.7200	$0	$267,720	$267,720
		Totals	1,224.2065	$3,339,000	$213,233,983	$174,412,426

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,603	1,631.6954	$5,331,220	$1,105,884,536	$777,477,504
B	MULTIFAMILY RESIDENCE	1	1.1080	$0	$353,010	$353,010
C1	VACANT LOTS AND LAND TRACTS	130	314.1732	$0	$18,131,118	$18,114,118
D1	QUALIFIED AG LAND	33	939.3105	$0	$29,784,883	$83,034
D2	NON-QUALIFIED LAND	7		$28,590	$110,586	$110,605
E	FARM OR RANCH IMPROVEMENT	17	51.1995	$1,827,180	$8,506,694	$8,057,554
F1	COMMERCIAL REAL PROPERTY	32	145.8900	$534,540	$45,493,530	$45,493,530
F2	INDUSTRIAL REAL PROPERTY	30	1,314.9650	$0	$19,687,642	$19,687,642
G3	MINERALS, NON-PRODUCING	1		$0	$2,803,220	$2,803,220
J2	GAS DISTRIBUTION SYSTEM	1		$0	$762,710	$762,710
J4	TELEPHONE COMPANY (INCLUDI	5		$0	$433,100	$433,100
J5	RAILROAD	1		$0	$550,000	$550,000
J7	CABLE TELEVISION COMPANY	2		$0	$187,090	$187,090
L1	COMMERCIAL PERSONAL PROPE	141		$0	$9,237,407	$9,237,407
L2	INDUSTRIAL PERSONAL PROPERT	21		$0	$71,381,210	$67,853,270
M1	TANGIBLE OTHER PERSONAL, MOB	1		$0	$9,330	$9,330
O	RESIDENTIAL INVENTORY	2	1.7200	$0	$267,720	$267,720
X	TOTALLY EXEMPT PROPERTY	79	125.0859	$0	$45,448,959	$0
		Totals	4,525.1475	$7,721,530	$1,359,032,745	$951,480,844

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1,342	1,338.6343	$3,847,990	$932,815,404	$632,280,729
A2	MH & LAND-SAME OWNER	1	3.0460	$0	$296,060	$296,060
A3	AUXILIARY IMPROVEMENT	5	23.6160	$0	$1,510,330	$1,459,430
C1	VACANT LOTS & TRACTS	107	253.1181	$0	$11,321,238	$11,304,238
D1	QUALIFIED AGRICULTURAL LAND	17	342.4862	$0	$19,056,600	$32,038
D2	AG IMPTS ON QUALIFIED AG LAND	3		$0	$3,612	$3,655
E1	RESIDENTIAL IMPTS ON LARGE NON	7	10.0205	$0	$3,143,908	$3,008,716
E2	MANUFACTURED HOUSING ON LAR	1	0.2500	$0	$29,840	$29,840
E3	AUXILARY IMPTS ON LARGE NON QU	2	3.1700	$0	$670,470	$679,311
E4	LARGE VACANT NON QUALIFYING L	1	1.3230	$0	$18,560	$18,560
F1	COMMERCIAL IMPROVED	19	60.4960	$534,540	$29,041,514	$29,041,514
F2	INDUSTRIAL IMPROVED	26	1,139.6950	$0	$18,608,700	$18,608,700
G3E	Conversion	1		$0	$2,803,220	$2,803,220
J2	GAS DISTRIBUTION SYSTEMS	1		$0	$762,710	$762,710
J4	TELEPHONE COMPANIES AND TEL C	5		$0	$433,100	$433,100
J5	RAILROAD	1		$0	$550,000	$550,000
J7	CABLE COMPANIES	2		$0	$187,090	$187,090
L1	PERSONAL PROPERTY: COMMERCIA	136		$0	$7,706,907	$7,706,907
L2C	Conversion	5		$0	$20,608,680	$20,608,680
L2D	Conversion	1		$0	$189,630	$0
L2G	Conversion	11		$0	$50,186,380	$46,848,070
L2H	Conversion	1		$0	$2,940	$2,940
L2J	Conversion	1		$0	$94,200	$94,200
L2P	Conversion	1		$0	$101,320	$101,320
L2Q	Conversion	1		$0	$198,060	$198,060
M1	MOBILE HOME WITH NO LAND	1		$0	$9,330	$9,330
X		79	125.0859	$0	$45,448,959	$0
		Totals	3,300.9410	$4,382,530	$1,145,798,762	$777,068,418

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	251	265.5009	$1,454,830	$171,091,022	$143,269,565
A3	AUXILIARY IMPROVEMENT	4	0.8982	$28,400	$171,720	$171,720
B2	MULTIFAMILY-DUPLEX	1	1.1080	$0	$353,010	$353,010
C1	VACANT LOTS & TRACTS	23	61.0551	$0	$6,809,880	$6,809,880
D1	QUALIFIED AGRICULTURAL LAND	16	596.8243	$0	$10,728,283	$50,996
D2	AG IMPTS ON QUALIFIED AG LAND	4		$28,590	$106,974	$106,950
E1	RESIDENTIAL IMPTS ON LARGE NON	5	6.4569	$1,827,180	$4,344,321	$4,021,532
E2	MANUFACTURED HOUSING ON LAR	1	0.7291	$0	$127,380	$127,380
E3	AUXILARY IMPTS ON LARGE NON QU	2	0.2500	$0	$38,760	$38,760
E4	LARGE VACANT NON QUALIFYING L	1	29.0000	$0	$133,455	$133,455
F1	COMMERCIAL IMPROVED	13	85.3940	$0	$16,452,016	$16,452,016
F2	INDUSTRIAL IMPROVED	4	175.2700	$0	$1,078,942	$1,078,942
L1	PERSONAL PROPERTY: COMMERCIA	5		$0	$1,530,500	$1,530,500
O1	RESIDENTIAL INVENTORY	2	1.7200	$0	$267,720	$267,720
		Totals	1,224.2065	$3,339,000	$213,233,983	$174,412,426

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RESIDENCE	1,593	1,604.1352	$5,302,820	$1,103,906,426	$775,550,294
A2	MH & LAND-SAME OWNER	1	3.0460	$0	$296,060	$296,060
A3	AUXILIARY IMPROVEMENT	9	24.5142	$28,400	$1,682,050	$1,631,150
B2	MULTIFAMILY-DUPLEX	1	1.1080	$0	$353,010	$353,010
C1	VACANT LOTS & TRACTS	130	314.1732	$0	$18,131,118	$18,114,118
D1	QUALIFIED AGRICULTURAL LAND	33	939.3105	$0	$29,784,883	$83,034
D2	AG IMPTS ON QUALIFIED AG LAND	7		$28,590	$110,586	$110,605
E1	RESIDENTIAL IMPTS ON LARGE NON	12	16.4774	$1,827,180	$7,488,229	$7,030,248
E2	MANUFACTURED HOUSING ON LAR	2	0.9791	$0	$157,220	$157,220
E3	AUXILARY IMPTS ON LARGE NON QU	4	3.4200	$0	$709,230	$718,071
E4	LARGE VACANT NON QUALIFYING L	2	30.3230	$0	$152,015	$152,015
F1	COMMERCIAL IMPROVED	32	145.8900	$534,540	$45,493,530	$45,493,530
F2	INDUSTRIAL IMPROVED	30	1,314.9650	$0	$19,687,642	$19,687,642
G3E	Conversion	1		$0	$2,803,220	$2,803,220
J2	GAS DISTRIBUTION SYSTEMS	1		$0	$762,710	$762,710
J4	TELEPHONE COMPANIES AND TEL C	5		$0	$433,100	$433,100
J5	RAILROAD	1		$0	$550,000	$550,000
J7	CABLE COMPANIES	2		$0	$187,090	$187,090
L1	PERSONAL PROPERTY: COMMERCIA	141		$0	$9,237,407	$9,237,407
L2C	Conversion	5		$0	$20,608,680	$20,608,680
L2D	Conversion	1		$0	$189,630	$0
L2G	Conversion	11		$0	$50,186,380	$46,848,070
L2H	Conversion	1		$0	$2,940	$2,940
L2J	Conversion	1		$0	$94,200	$94,200
L2P	Conversion	1		$0	$101,320	$101,320
L2Q	Conversion	1		$0	$198,060	$198,060
M1	MOBILE HOME WITH NO LAND	1		$0	$9,330	$9,330
O1	RESIDENTIAL INVENTORY	2	1.7200	$0	$267,720	$267,720
X		79	125.0859	$0	$45,448,959	$0
		Totals	4,525.1475	$7,721,530	$1,359,032,745	$951,480,844

New Value

TOTAL NEW VALUE MARKET:	$7,721,530
TOTAL NEW VALUE TAXABLE:	$7,260,819

New Exemptions

Exemption	Description	Count		
EX366	HOUSE BILL 366	25	2021 Market Value	$46,195
		ABSOLUTE EXEMPTIONS VALUE LOSS		$46,195

Exemption	Description	Count	Exemption Amount
DV1	Disabled Veterans 10% - 29%	2	$17,000
DV1S	Disabled Veterans Surviving Spouse 10% - 29%	1	$5,000
DV2	Disabled Veterans 30% - 49%	2	$15,000
DV3	Disabled Veterans 50% - 69%	2	$22,000
DV4	Disabled Veterans 70% - 100%	11	$120,000
DV4S	Disabled Veterans Surviving Spouse 70% - 100	1	$12,000
DVHS	Disabled Veteran Homestead	13	$7,352,692
	PARTIAL EXEMPTIONS VALUE LOSS	32	$7,543,692
		NEW EXEMPTIONS VALUE LOSS	$7,589,887

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS	$7,589,887

New Ag / Timber Exemptions

2021 Market Value	$184,290	Count: 1
2022 Ag/Timber Use	$240	
NEW AG / TIMBER VALUE LOSS	$184,050	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,447	$692,696	$99,971	$592,725

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,442	$693,493	$100,009	$593,484

2022 CERTIFIED TOTALS

CGR - CITY OF GARDEN RIDGE

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
318	$213,233,983.00	$143,633,164

2022 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF GARDEN RIDGE
Taxing Unit Name

210-651-6632
Phone *(area code and number)*

9400 Municipal Parkway Garden Ridge TX 78266
Taxing Unit's Address, City, State, ZIP Code

www.ci.garden-ridge.tx.us
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**2021 total taxable value.** Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification;exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceil-ings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]	$ 830,155,085
2.	**2021 tax ceilings.** Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$ 0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.	$ 830,155,085
4.	**2021 total adopted tax rate.**	$ 0.305149/$100
5.	**2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.** A. **Original 2021 ARB values:** .... $ 484,956 B. **2021 values resulting from final court decisions:** .... - $ 484,956 C. **2021 value loss.** Subtract B from A.[3]	$ 0
6.	**2021 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2021 ARB certified value:** .... $ 0 B. **2021 disputed value:** .... - $ 0 C. **2021 undisputed value.** Subtract B from A.[4]	$ 0
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0

[1] Tex. Tax Code § 26.012(14)
[2] Tex. Tax Code § 26.012(14)
[3] Tex. Tax Code § 26.012(13)
[4] Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 830,155,085
9.	**2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.** Enter the 2021 value of property in deannexed territory. [5]	$ 0
10.	**2021 taxable value lost because property first qualified for an exemption in 2022.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2021 market value: $ 46,195 B. **Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: + $ 7,543,692 C. **Value loss.** Add A and B. [6]	$ 7,589,887
11.	**2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.** Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. **2021 market value:** $ 184,290 B. **2022 productivity or special appraised value:** - $ 240 C. **Value loss.** Subtract B from A. [7]	$ 184,050
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 7,773,937
13.	**2021 captured value of property in a TIF.** Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**2021 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 822,381,148
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 2,509,487
16.	**Taxes refunded for years preceding tax year 2021.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. [9]	$ 4,560
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 2,514,047
18.	**Total 2022 taxable value on the 2022 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] A. **Certified values:** $ 777,068,418 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ 0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 D. **Tax increment financing:** Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 0 E. **Total 2022 value.** Add A and B, then subtract C and D.	$ 777,068,418

[5] Tex. Tax Code § 26.012(15)
[6] Tex. Tax Code § 26.012(15)
[7] Tex. Tax Code § 26.012(15)
[8] Tex. Tax Code § 26.03(c)
[9] Tex. Tax Code § 26.012(13)
[10] Tex. Tax Code § 26.012(13)
[11] Tex. Tax Code § 26.012, 26.04(c-2)
[12] Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] A. **2022 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 174,412,426 B. **2022 value of properties not under protest or included on certified appraisal roll.** The chiefappraiser gives taxing units a list of those taxable properties that the chief appraiser knows about butare not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 C. **Total value under protest or not certified.** Add A and B.	$ 174,412,426
20.	**2022 tax ceilings.** Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 951,480,844
22.	**Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.** Include both real and personal property. Enter the 2022 value of property in territory annexed. [18]	$ 0
23.	**Total 2022 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2022. [19]	$ 7,260,819
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$ 7,260,819
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$ 944,220,025
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.266256/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. [21]	$ 0.000000/$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2021 M&O tax rate.** Enter the 2021 M&O tax rate.	$ 0.219497/$100
29.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 830,155,085

[13] Tex. Tax Code § 26.01(c) and (d)
[14] Tex. Tax Code § 26.01(c)
[15] Tex. Tax Code § 26.01(d)
[16] Tex. Tax Code § 26.012(6)(B)
[17] Tex. Tax Code § 26.012(6)
[18] Tex. Tax Code § 26.012(17)
[19] Tex. Tax Code § 26.012(17)
[20] Tex. Tax Code § 26.04(c)
[21] Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total 2021 M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 1,822,165
31.	**Adjusted 2021 levy for calculating NNR M&O rate.** A. **M&O taxes refunded for years preceding tax year 2021.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021.............. + $ 3,251 B. **2021 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0.......... – $ 0 C. **2021 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- $ 0 D. **2021 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.......... $ 3,251 E. Add Line 30 to 31D.	$ 1,825,416
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 944,220,025
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.193325/$100
34.	**Rate adjustment for state criminal justice mandate.** [23] A. **2022 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0 B. **2021 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.......... – $ 0 C. Subtract B from A and divide by Line 32 and multiply by $100.......... $ 0.000000/$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
35.	**Rate adjustment for indigent health care expenditures.** [24] A. **2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... $ 0 B. **2021 indigent health care expenditures.** Enter the amount paid by a taxing unit providing forthe maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.......... – $ 0 C. Subtract B from A and divide by Line 32 and multiply by $100.......... $ 0.000000/$100 D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100

[22] [Reserved for expansion]
[23] Tex. Tax Code § 26.044
[24] Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25]		
	A. **2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose....	$ 0	
	B. **2021 indigent defense compensation expenditures.** Enter the amount paid by a county toprovide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100....	$ 0.000000/$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100....	$ 0.000000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000/$100
37.	**Rate adjustment for county hospital expenditures.** [26]		
	A. **2022 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	$ 0	
	B. **2021 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100....	$ 0.000000/$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100....	$ 0.000000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.		
	A. **Amount appropriated for public safety in 2021.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$ 0	
	B. **Expenditures for public safety in 2021.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year....	$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
39.	**Adjusted 2022 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		$ 0.193325 /$100
40.	**Adjustment for 2021 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent....	$ 0	
	B. Divide Line 40A by Line 32 and multiply by $100....	$ 0.000000/$100	
	C. Add Line 40B to Line 39.		$ 0.193325 /$100
41.	**2022 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		$ 0.200091 /$100

[25] Tex. Tax Code § 26.0442
[26] Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* 2022 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000/$100
42.	**Total 2022 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount .... $ 661,017 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 661,017
43.	**Certified 2021 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2022 debt.** Subtract Line 43 from Line 42E.	$ 661,017
45.	**2022 anticipated collection rate.** **A.** Enter the 2022 anticipated collection rate certified by the collector. [30] .... 100.00% **B.** Enter the 2021 actual collection rate. .... 98.36% **C.** Enter the 2020 actual collection rate. .... 98.07% **D.** Enter the 2019 actual collection rate. .... 98.51% **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	100.00%
46.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 661,017
47.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 951,480,844
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.069472/$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.269563/$100
D49.	***Disaster Line 49 (D49):* 2022 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ 0.000000/$100

[27] Tex. Tax Code § 26.042(a)
[28] Tex. Tax Code § 26.012(7)
[29] Tex. Tax Code § 26.012(10) and 26.04(b)
[30] Tex. Tax Code § 26.04(b)
[31] Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	$0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes Not Applicable

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2021.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$0.000000 /$100
55.	**2022 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.000000 /$100
56.	**2022 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	$0.000000 /$100
57.	**2022 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.000000 /$100
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$0.000000 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control Not Applicable

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$0.000000 /$100
62.	**2022 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$0.000000 /$100

[32] Tex. Tax Code § 26.041(d)
[33] Tex. Tax Code § 26.041(i)
[34] Tex. Tax Code § 26.041(d)
[35] Tex. Tax Code § 26.04(c)
[36] Tex. Tax Code § 26.04(c)
[37] Tex. Tax Code § 26.045(d)
[38] Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

Not Applicable

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [42]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[43]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**2021 unused increment rate.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0.000000 /$100
64.	**2020 unused increment rate.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	$ 0.000000 /$100
65.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	$ 0.000000 /$100
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	$ 0.000000 /$100
67.	**2022 voter-approval tax rate, adjusted for unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$ 0.000000 /$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2022 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.193325 /$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 951,480,844
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.052549 /$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.069472 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.315346 /$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

Not Applicable

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

[39] Tex. Tax Code § 26.013(a)
[40] Tex. Tax Code § 26.013(c)
[41] Tex. Tax Code §§ 26.0501(a) and (c)
[42] Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023
[43] Tex. Tax Code § 26.063(a)(1)
[44] Tex. Tax Code § 26.012(8-a)
[45] Tex. Tax Code § 26.063(a)(1)
[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2021 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.000000/$100
74.	**Adjusted 2021 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. **- or -** If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2021 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000/$100
75.	**Increase in 2021 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.000000/$100
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 0
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000/$100
80.	**2022 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.000000/$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.266256/$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).Indicate the line number used: 26

Voter-approval tax rate. .... $ 0.269563/$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 49

De minimis rate. .... $ 0.315346/$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. [50]

print here

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

07/29/2022

Date

[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)
[50] Tex. Tax Code §§ 26.04(c-2) and (d-2)

NOTICE OF PUBLIC HEARING ON TAX INCREASE

PROPOSED TAX RATE	$0.269563 per $100
NO-NEW-REVENUE TAX RATE	$0.266256 per $100
VOTER-APPROVAL TAX RATE	$0.269563 per $100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for CITY OF GARDEN RIDGE from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that CITY OF GARDEN RIDGE may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF GARDEN RIDGE is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 29, 2022, at 6:00 PM in the City of Garden Ridge City Council Chambers, 9400 Municipal Parkway, Garden Ridge, Texas 78266.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF GARDEN RIDGE is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the City of Garden Ridge at their offices or by attending the public hearing mentioned above.

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

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal:	Councilmember Kelly Smith, Place 1; Mayor Pro-Tem Lisa Swint, Place 2; Councilmember Jesse Valdez, Place 3; and Councilmember Kay Bower, Place 5
AGAINST the proposal:	
PRESENT and not voting:	Mayor Robb Erickson
ABSENT:	Councilmember Todd Arvidson, Place 4

The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state. The following table compares the taxes imposed on the average homestead by CITY OF GARDEN RIDGE last year to the taxes proposed to be imposed on the average homestead by CITY OF GARDEN RIDGE this year.

	2021	2022	Change
Total tax rate (per $100 of value)	$0.305149	$0.269563	11.66% decrease
Average homestead taxable value	$536,397	$593,484	10.64% increase
Tax on average homestead	$1,636	$1,599	2.31% decrease
Total tax levy on all properties	$2,509,487	$2,564,840	2.2% increase

For assistance with tax calculations, please contact the tax assessor for CITY OF GARDEN RIDGE at 830-221-1353 or hoytk@co.comal.tx.us, or visit www.co.comal.tx.us/tax for more information.

This is to certify that I, Marisa Spencer, posted this Notice at 2:00 p.m. on August 16, 2022, on the bulletin board located at the entrance to the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.

Marisa Spencer

Marisa Spencer
City Secretary

ORDINANCE NO. 234-082022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, ADOPTING A TAX RATE OF $0.269563 PER ONE HUNDRED DOLLARS ($100.00) CONSISTING OF THE APPROVED MAINTENANCE AND OPERATION RATE AND DEBT SERVICE RATE OF ASSESSED VALUATION FOR THE CITY OF GARDEN RIDGE TO BE EFFECTIVE FOR THE 2022 TAX YEAR (FISCAL YEAR 2023).

WHEREAS, the City Council of the City of Garden Ridge, Texas, has duly approved a General Fund Budget for maintenance and operation for Fiscal Year 2023 and an Interest and Sinking Fund Budget for Fiscal Year 2023 beginning October 1, 2022, and ending September 30, 2023; and

WHEREAS, the City Council finds it is necessary to levy an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Garden Ridge, Texas, in accordance with such budget and the Texas Tax Code; and

WHEREAS, pursuant to Texas Tax Code, Chapter 26, the appropriate notices were published and the City Council of the City of Garden Ridge, Texas, conducted a public hearing as required.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, THAT:

SECTION 1. ADOPTION OF TAX RATE.
The City Council of the City of Garden Ridge, Texas, does hereby adopt the tax rate of $0.269563 per one hundred dollars ($100.00) of assessed valuation for the 2022 tax year with said rate being composed of the following elements:

1. A tax rate of $0.200091 per one hundred dollars ($100.00) of assessed valuation for the General Fund maintenance and operations:

   THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

   and

   THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.681 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $3.31.

2. A tax rate of $0.069472 per one hundred dollars ($100.00) of assessed valuation for the retirement of debt service through the Interest and Sinking Fund.

SECTION 2. FINDINGS.
The findings set out herein are found to be true and correct and are hereby adopted by the City Council and made a part of this Ordinance for all purposes.

SECTION 3. CUMULATIVE AND SAVINGS.
All ordinances or parts thereof, which are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters herein.

SECTION 4. SEVERABILITY.
If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Ordinance would have been enacted without such invalid provision.

SECTION 5. PROPER NOTICE AND MEETING.
It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

SECTION 6. RECORD VOTE.
Pursuant to Texas Tax Code §26.05(b), this ordinance must be a record vote; which is reflected below:

Councilmember Smith, Place 1	__Yes	__No	__Abstain	__Absent
Mayor Pro-Tem Swint, Place 2	__Yes	__No	__Abstain	__Absent
Councilmember Valdez, Place 3	__Yes	__No	__Abstain	__Absent
Councilmember Arvidson, Place 4	__Yes	__No	__Abstain	__Absent
Councilmember Bower, Place 5	__Yes	__No	__Abstain	__Absent

SECTION 7. EFFECTIVE DATE.
This Ordinance shall be in force and effect from and after its final passage, and any publication required by law.

PASSED, APPROVED, AND ADOPTED ON this 29th day of August, 2022.

____
Robb Erickson
Mayor

ATTEST:

____
Marisa Spencer
City Secretary

MEMORANDUM:

To: City Council
From: Marisa Spencer, City Secretary
Date: 08/23/2022
Reference: Ordinance No. 61-082022

City Council,

Upon implementing Ordinance No. 61 per declaration by Mayor Erickson, City Staff in consultation with the City Attorney recommend amending Ordinance No. 61. The revisions have been incorporated in the attached Ordinance No. 61-082022 and include:

- Removing "Restrictions apply to well users." and "Restaurants and other eating establishments are prohibited from serving groundwater to customers except upon request of the customer."
- Updating "Water Manager" to "Public Works Director".
- Changing surcharge usage from 45,000 gallons to 40,000 to remain consistent with the beginning usage of tier 5 in the current rate structure and in order to apply any surcharge through the utility billing system.

Although these are relatively minor revisions, any revision to a Drought Management Plan requires conducting a public hearing. The City Attorney has reviewed this amended Ordinance and any necessary legal changes have already been incorporated. Please let me know if you have any questions.

Thank you,
Marisa Spencer
City Secretary

ORDINANCE NO. 61-082022

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, ESTABLISHING THE DROUGHT MANAGEMENT PLAN FOR THE CITY OF GARDEN RIDGE; ESTABLISING TRIGGER POINTS AND DEMAND REDUCTION MEASURES; PROVIDING A VARIANCE PROCEDURE; PROVIDING A PENALTY FOR VIOLATIONS OF THIS ORDINANCE; PROVIDING A CUMULATIVE AND SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Garden Ridge is a Type A, General Law Municipality located in Comal County, Texas; and

WHEREAS, the Edwards Aquifer Authority is a regional authority managing water pumped out of the Edwards Aquifer by the City of Garden Ridge and has set standards for the Emergency Water Use Reduction Program in the region; and

WHEREAS, the City of Garden Ridge uses both water from the Edwards Aquifer and from the Trinity Aquifer to provide water to residents of the City of Garden Ridge as well as persons residing within the Certificate of Convenience and Necessity (CCN) of the City of Garden Ridge; and

WHEREAS, the Trinity Aquifer is currently an unregulated water source; and

WHEREAS, the level of the Trinity well affects the ability of the city to provide unrestricted water sources; and

WHEREAS, pursuant to Chapter 54 of the Local Government Code, the City is authorized to adopt such ordinances necessary to preserve and conserve its water resources; and

WHEREAS, the City Council finds that the proposed revisions promote the health, safety and welfare of the City and Ordinance No. 61 is amended as contained herein.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, THAT:

SECTION 1. FINDINGS.
The findings set out herein are found to be true and correct and are hereby adopted by the City Council and made a part of this Ordinance for all purposes.

SECTION 2. DEFINITIONS.
The following words and terms, when used in this plan, shall have the following meanings unless the context clearly indicates otherwise:

Act is the Act creating the Edwards Aquifer Authority, namely the Edwards Aquifer Authority Act of May 30, 1993, 73rd Leg.R.S. Ch. 626, 1993 Texas General Laws 2353, as amended.

Aesthetic Use is the use of water for fountains, waterfalls, and landscape lakes and ponds where such use is entirely ornamental and serves no other functional purpose.

Agricultural Irrigation means irrigation for the purpose of growing crops commercially for human consumption or to use as feed for livestock or poultry.

Bucket means a bucket or other container holding five gallons or less, used singly by one person.

Connection is a metered or unmetered delivery point to a customer or other receiver of water from an organized water distribution system.

Conservations are those practices, techniques, and technologies that will reduce the consumption of water, reduce the loss or waste of water, improve the efficiency in the use of water, or increase the recycling and reuse of water so that a water supply is made available for future or alternative uses.

Demand Reduction Measure is a specific action to be taken by defined categories of users to reduce the pump age demand on the Edwards Aquifer during a drought.

Domestic Type Use is the use of water, other than uses in the outdoor category, for personal needs or for household purposes, such as drinking, bathing, heating, cooking, sanitation or cleaning, whether the use occurs in a residence or in a commercial or industrial facility.

Drought is a period of shortage of precipitation of seasonal or longer duration.

Edwards Aquifer means that portion of an arcuate belt of porous, water-bearing limestones composed of the Edwards Group Limestone and Associated Formations trending from west to east to northeast through Kinney, Uvalde, Medina, Bexar, Comal and Hays Counties.

Hand-Held Hose is a hose physically held by one person, fitted with a manual or automatic shutoff nozzle.

Healthcare Facility is any hospital, clinic, nursing home or other healthcare or medical research facility.

Impervious Surface Area is any structure, or any street, driveway, sidewalk, patio, or other surface area covered with brick, paving, tile or other impervious material.

Industrial Use is the use of water integral to the production of primary goods and services provided by industrial or commercial facilities, Industrial facilities include facilities which perform such process-specific activities as cooling, boiler feed, cleaning and washing, pollution control, extraction and separation of desirable material from products and waste materials and the incorporation of water into final products, Commercial facilities include, but are not limited to, food service facilities, hotels, retail facilities and nursery operations.

Industrial User is an industrial or commercial water user whose use of water is integral to the production of primary goods and services provided by industrial or commercial facilities.

Industrial Well User is an industrial user who owns one or more wells that produce water used for industrial or commercial facilities.

Irrigator is a well owner who uses water to irrigate land for growing commercial crops.

Landscape Watering means the application of water to grow landscaping plants.

Landscape Plant is any member of the plant kingdom, including any tree, shrub, vine, herb, flower, succulent, groundcover or grass species that grows or has been planted out-of-doors and is used for landscaping purposes or for the support of intensive recreational areas such as playgrounds and playing fields.

Livestock is cattle, sheep, goats, hogs, poultry, horses and game, domestic, exotic and other animals and birds, including zoo animals, used for commercial or personal purposes.

Livestock Use is the use of water for drinking by or washing of livestock.

MSL is mean sea level.

Municipality is a city or other governmental unit with the authority to make and enforce ordinances.

Order is a written order of the City Council or Mayor of the City of Garden Ridge, Texas.

Other Outside Use means the use of water outdoors for the maintenance, cleaning and washing of structures and mobile equipment, including automobiles and boats, the washing of streets, driveways, sidewalks, patios and other similar areas.

Person means any individual, firm, entity, corporation, municipal corporation, governmental or proprietary body, including the United States or the State of Texas, or association of persons.

Reduction Goal means the amount of reduction in pumpage volume, expressed in a percentage from baseline pumpage volume for each drought stage.

Reuse is the use by any user of Edwards Aquifer water that has been recycled or reclaimed for any beneficial purpose, after such water has been previously used for any beneficial purpose, whether or not any treatment of such groundwater may be required in connection with such recycling or reclamation.

S*tage* means one of the five designated drought stages, which may be declared by the City or the Edwards Aquifer Authority.

Supplier is any person who supplies water to customers for residential, commercial, industrial, military or other uses, including a public or private water company, water supply corporation, municipality and water district.

Trigger Conditions means those specific conditions of rainfall amounts, Edwards Aquifer water level elevations, spring discharges and water quality which the Authority will monitor and use as indicators of the occurrence of drought conditions for purposes of declaring the various stages.

Trigger Points are special conditions experienced by the City of Garden Ridge, which authorize the city to initiate Stage 1 through 5 of the City of Garden Ridge Drought Management Plan.

Trinity Aquifer Well is a source of water for the City of Garden Ridge which is located in the Cow-Creek formation of the Trinity Aquifer.

Use for a Beneficial Purpose means water which is used, without regard to priority, for:

a) agricultural, commercial, domestic, gardening, industrial, manufacturing, mining, municipal, pleasure, recreational, or stock raising purposes; or

b) exploring for, producing, handling, or treating oil, gas, sulfur, or other materials; or

c) any other purpose that is useful and beneficial to the user.

User is a person, public or private, who produces, distributes, or uses water from an Edwards Aquifer well or from the Trinity Aquifer well.

Variance is an authorized exception from compliance by the user with any provision of the Rules granted by this Ordinance.

Waste is:

a) The flowing or producing of groundwater from wells in the Edwards Aquifer or Trinity Aquifer if the water flowing or produced is not used for a beneficial purpose by any user,

b) The unreasonable loss of groundwater through faulty design or negligent operation of a well or water delivery or application system; or

c) Using quantities of groundwater for a purpose that otherwise would be considered beneficial in excess of quantities reasonably necessary for that purpose.

Water Utility Use is water used for withdrawal, treatment, transmission, and distribution by potable water systems.

SECTION 3. DEMAND REDUCTION MEASURES.

The demand reduction measures for all water uses for Stages 1, 2, 3, 4, and 5 are set out in Appendix A. For clarification, certain permitted and exempt water uses are listed. Listed below are the trigger points for the various stages of the Drought Management Plan.

TABLE 1	
Reduction Stage	**J-17 Well Level**
1	660’ (10 day rolling average)
2	650’ (10 day rolling average)
3	640’ (10 day rolling average)
4	630’ (10 day rolling average)
5	625’ (10 day rolling average)

SECTION 4. EMERGENCY WATER USE REDUCTION.

a) Declaration of Emergency Stages: The Mayor of Garden Ridge is authorized to order, by proclamation, implementation of provisions of Stages 1 through 5 of the City of Garden Ridge Drought Management Plan when the appropriate trigger points as established in this Ordinance are met.

The City of Garden Ridge shall determine when conditions warrant implementation of the Emergency Water Use Reduction Program. The program is implemented when any one of the below Trigger Points is reached. The City of Garden Ridge may advance stages, as needed to effect compliance with pumping limit goals. The various stages may be declared as shown in Appendix A.

b) Trigger Points:

1. Declaration of Stages 1 through 5 by the Edwards Aquifer Authority and/or at the discretion of the Mayor, City of Garden Ridge, based upon consideration of water supplies, pumping trends, seasonal adjustments, current and forecast precipitation, and other relevant factors impacting the City's water supply.

2. The level of the Edwards Aquifer Authority Test Well J-17 reaches a level of Stages 1 through 5 Emergency Water Use Reduction as defined by Edwards Aquifer Authority.

3. When the pumping ability of the Trinity Aquifer well drops to 600 GPM or Draw down level of the well reaches seventy-five (75) feet above the transponder.

4. When the City's pumping capacity is reduced by infrastructure damage or equipment failure.

c) Public Issuance of Drought Stage Declaration: The Declaration of a critical use stage will be publicly issued by the City of Garden Ridge. Such declaration shall be placed on the City sign, distributed through the Garden Ridge Emergency Alert System, posted on the City's website, posted on the City's social media pages, and/or published in the official City newspaper.

d) Restricting the Use of Water:

1. Upon declaration of a critical use stage by the City of Garden Ridge, compliance with the Emergency Water Use Reduction Program demand reduction measures shall be required and compliance with the voluntary measures shall be encouraged.

2. Demand reduction measures are attached as Appendix A and are herein incorporated for all purposes.

3. Upon declaration of a critical use stage by the City of Garden Ridge, the sale of water to a temporary user for use outside the City shall be prohibited. The sale of water to a temporary user for use within the City shall be at the discretion of the Public Works Director.

e) Water Rate Surcharges:

1. Critical Period Surcharges will be implemented in accordance with the following schedule:

   i. Stage 3: Customers will be charged the current water rate plus a 100% surcharge for use over 40,000 gallons.

   ii. Stage 4: Customers will be charged the current water rate plus a 200% surcharge for use over 40,000 gallons.

   iii. Stage 5: Customers will be charged the current water rate plus a 200% surcharge for use over 40,000 gallons.

2. Water rate surcharges will remain in effect only so long as the City is in Stages 3, 4, or 5 of the Drought Management Plan.

3. Water rate surcharges shall coincide with the normal billing cycle of the Garden Ridge Water Department. Surcharges shall be applied to the next billing cycle following the implementation of Stages 3, 4, or 5.

4. Surcharge revenues shall be deposited in the Water Fund and such revenue is to be used for Water Company Operations.

f) End of Emergency Use Restrictions:

1. Trinity Aquifer: The program and/or each stage may be terminated or changed at the discretion of the Mayor, City of Garden Ridge, after the trigger condition of a stage has been exceeded and after considering the 10 day rolling average of the appropriate index well level, pumping trends, current precipitation, and the outlook for additional precipitation.

2. Edwards Aquifer: The program and/or each stage may be terminated or changed upon declaration of the Edwards Aquifer Authority (EAA) and/or at the discretion of the Mayor, City of Garden Ridge.

SECTION 5. PENALTIES.

a) A person who knowingly or intentionally violates the provisions of this Ordinance shall be deemed guilty of a misdemeanor offense and upon conviction be punished by a fine of not less than ten dollars ($10.00) and not more than two thousand dollars ($2,000). Each day's violation constitutes a separate offense. Compliance may also be sought through injunctive relief in the District Court.

b) No violation, definition, or penalty under this section shall have bearing on any violation, definition, or penalty under any other section of this Ordinance.

SECTION 6. ENFORCEMENT.

a) Applicable to Resident and Non-Resident Customers: The enforcement provisions of this Ordinance shall apply to all persons, customers, and property utilizing water purchased from and provided by the City. For purposes of this Ordinance, it shall be presumed that any person, corporation, or association in whose name a water meter connection is registered with the City of Garden Ridge Water Company, has knowingly made, caused, used, or permitted to use the water received from the City and that use of said water in a manner contrary to the provisions of Ordinance No. 61, or in an amount in excess of the use permitted by the conservation stage in effect, is considered a violation of Ordinance No. 61 by that resident person, non-resident person, corporation, or association. Proof that the particular premises have a water meter connection registered in the name of the defendant named in a complaint issued under the auspices of Ordinance No. 61 shall constitute in evidence a prima facie presumption that the person in whose name such water connection was registered was the person who permitted the illegal use of water to occur on the premises.

SECTION 7. VARIANCES.

a) Request For Variance: A person may file a written request for a variance from these rules with the City of Garden Ridge. The request must contain the following information:

1. The specific nature of the variance requested; and
2. A detailed explanation of why the person believes they should be granted the variance, including any supporting documentation; and
3. A signed statement that the facts contained in the request are true and within the person's personal knowledge.

b) Additional Information: The City of Garden Ridge may request the variance requester to provide additional information, which must be filed within ten (10) calendar days of the request or as otherwise directed in the request.

c) **When Variance May Be Granted:** A variance may be granted only when the variance is not contrary to the public interest and is in harmony with the general purpose and intent of this Ordinance so that the public health, safety, and welfare may be secured and that substantial justice may be done. The Water Commission shall recommend to City Council a variance from these regulations when, due to special conditions, an undue hardship will result from requiring compliance. The City Council is the final authority on variances. The variance, if granted, would be the minimum necessary relief required to alleviate the undue hardship, with the following considerations:
   1. That the requested variance does not violate the intent of the drought regulations; and
   2. That the relief sought will not cause significant harm to any other person or group of persons or result in the City of Garden Ridge being in violation of regulatory requirements; and
   3. That the granting of a variance will be in harmony with the spirit and purpose of these regulations; and
   4. That the hardship is in no way the result of the applicant's own actions.

d) **Terms and Conditions of the Variance:**
   1. The City Council may grant a variance for such a term and in accordance with any conditions they deem appropriate.
   2. It shall be a term of every variance granted by the City Council that the variance may be rescinded based on changed circumstances, new information, or failure of the holder of the variance to abide by the terms and conditions of the variance or to comply with these rules or any other order or rule of the City of Garden Ridge.
   3. The City Council may require a person granted a variance to file reports with the City of Garden Ridge containing such information as the City believes relevant to monitoring the continuing appropriateness of the variance.

SECTION 8. SEVERABILITY.

If any section, paragraph, subdivision, clause, or phrase of this ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this ordinance as a whole or any part of any provision thereof other than the part so decided to be invalid or unconstitutional.

SECTION 9. EFFECTIVE DATE.

This ordinance shall take effect immediately upon its passage, approval, and publication according to law.

PASSED AND APPROVED ON this 29th day of August, 2022.

____
Robb Erickson
Mayor

ATTEST:

____
Marisa Spencer
City Secretary

APPENDIX A
DEMAND REDUCTION MEASURES

Watering by automated irrigation systems is restricted year-round between the hours of 10 am and 8 pm.

STAGE 1

Stage One Alert begins when the Edwards Aquifer Authority Test Well J-17 level reaches **660** feet mean sea level (10 day rolling average) at the monitored well and is declared by the Edwards Aquifer Authority (EAA) and/or at the discretion of the Mayor of the City of Garden Ridge.

1. Water waste is prohibited to include, allowing water to run off onto a gutter, ditch, drain, into the street, or failing to repair a controllable leak.

2. Watering with an irrigation system or sprinkler, permitted only during the hours of 12 a.m. to 10 a.m. and 8 p.m. to 12 a.m.

3. Watering with an irrigation system or sprinkler, permitted only once a week on the designated watering day.

Last Digit of Address	Day
0	Monday
1&2	Tuesday
3&4	Wednesday
5&6	Thursday
7&8	Friday
9	Saturday

   Areas without a street address such as medians, neighborhood entryways, or common areas water as if their address ended in a 2.

4. Watering with hand-held hose or drip irrigation permitted any day, any time.

5. Residential, commercial, industrial, and agricultural Edwards Aquifer water users should reduce water consumption by any means available.

6. Washing impervious cover such as parking lots, driveways, streets, or sidewalks is prohibited.

7. Non-commercial washing of vehicles and mobile equipment (e.g. washing vehicles at a residence) is permitted any day at any time over landscape or other surface where run off is minimized and with the use of a hose using an automatic shut-off nozzle or bucket of 5 gallons or less.

8. No building permits will be issued to homeowners or pool contractors for the construction of new swimming pools unless verification is provided that 100% of water for filling of pool will be brought in from a water source outside of the City.

This does not apply to non-potable water, gray water, or treated effluent.

Stage 1 restrictions continue until there is an announcement that Stage 1 has been canceled or that Stage 2 is in effect.

STAGE 2

Stage Two Alert begins when the Edwards Aquifer Authority Test Well J-17 level reaches **650** feet mean sea level (10 day rolling average) at the monitored well and is declared by the Edwards Aquifer Authority (EAA) and/or at the discretion of the Mayor of the City of Garden Ridge.

1. Water waste is prohibited to include, allowing water to run off onto a gutter, ditch, drain, into the street, or failing to repair a controllable leak.

2. Watering with an irrigation system or sprinkler, permitted only once a week on the designated watering day during the hours of 4 a.m. to 8 a.m. and 8 p.m. to 11 p.m.

Last Digit of Address	**Day**
0	Monday
1&2	Tuesday
3&4	Wednesday
5&6	Thursday
7&8	Friday
9	Saturday

   Areas without a street address, such as medians, neighborhood entryways, or common areas water as if their address ended in a 2.

3. Watering with drip irrigation or a 5-gallon bucket permitted during the hours of 4 a.m. to 8 a.m. and 8 p.m. to 11 p.m. any day.

4. Watering with a handheld hose permitted any day, any time.

5. Residential, commercial, industrial, and agricultural Edwards Aquifer water users should reduce water consumption by any means available.

6. Washing impervious cover such as parking lots, driveways, streets, or sidewalks is prohibited.

7. Non-commercial washing of vehicles and mobile equipment (e.g. washing vehicles at a residence) is permitted any day at any time over landscape or other surface where run off is minimized and with the use of a hose using an automatic shut-off nozzle or bucket of 5 gallons or less.

8. No building permits will be issued for the construction of new swimming pools. The City Administrator may grant a variance for the construction of a swimming pool with proof that water for construction and filling of the pool will be brought in from a water source outside of the City.

This does not apply to non-potable water, gray water, or treated effluent.

Stage 2 restrictions continue until there is an announcement that Stage 2 has been canceled or that Stage 3 is in effect.

STAGE 3

Stage Three Alert begins when the Edwards Aquifer Authority Test Well J-17 level reaches **640** feet mean sea level (10 day rolling average) at the monitored well and is declared by the Edwards Aquifer Authority (EAA) and/or at the discretion of the Mayor of the City of Garden Ridge.

1. Water waste is prohibited to include, allowing water to run off onto a gutter, ditch, drain, into the street, or failing to repair a controllable leak.

2. Watering with an irrigation system, soaker hose or sprinkler is permitted every other week beginning on the second Monday after Stage 3 has been declared and only on designated watering day from 4 a.m. to 8 a.m. and 8 p.m. to 11 p.m.

   A watering day calendar based upon the last digit of each address will be prepared, distributed, and posted monthly during Stage 3 watering restrictions with the following watering schedule.

Last Digit of Address	**Day**
0	Monday
1&2	Tuesday
3&4	Wednesday
5&6	Thursday
7&8	Friday
9	Saturday

   Areas without a street address, such as medians, neighborhood entryways, or common areas water as if their address ended in a 2.

3. Watering with a drip irrigation or 5-gallon bucket permitted during the hours of 4 a.m. to 8 a.m. and 8 p.m. to 11 p.m. on Monday, Wednesday, and Friday.

4. Watering with a handheld hose permitted any day, any time.

5. Watering newly planted landscapes permitted only with a variance from City Council.

6. Washing cars at home is permitted any day at any time over landscape or other surface where run off is minimized and with the use of hose using automatic shut-off nozzle or bucket of 5 gallons or less. Water runoff from property is prohibited.

7. No person may use groundwater or City provided water for an ornamental outdoor fountain or similar feature.

8. No building permits will be issued for the construction of new swimming pools. The City Administrator may grant a variance for the construction of a swimming pool with proof that water for construction and filling of the pool will be brought in from a water source outside of the City.

9. Water customers subject to a 100% surcharge for use over 40,000 gallons.

This does not apply to non-potable water, gray water, or treated effluent.

Stage 3 restrictions continue until there is an announcement that Stage 3 has been canceled or that Stage 4 is in effect.

STAGE 4

Stage Four Alert begins when the Edwards Aquifer Authority Test Well J-17 level reaches **630** feet mean sea level (10 day rolling average) at the monitored well and is declared by the Edwards Aquifer Authority (EAA) and/or at the discretion of the Mayor of the City of Garden Ridge.

1. All restrictions in Stage 3.
2. Water customers subject to a 200% surcharge for use over 40,000 gallons.
3. The Mayor may establish interim restrictions until the City Council is able to meet to establish additional restrictions.

This does not apply to non-potable water, gray water, or treated effluent.

Stage 4 restrictions continue until there is an announcement that Stage 4 has been canceled or that Stage 5 is in effect.

STAGE 5

Stage Five Alert begins when the Edwards Aquifer Authority Test Well J-17 level reaches **625** feet mean sea level (10 day rolling average) at the monitored well and is declared by the Edwards Aquifer Authority (EAA) and/or at the discretion of the Mayor of the City of Garden Ridge.

1. All restrictions in Stage 4.
2. Conditions as directed by the Mayor and City Council.
3. Use Necessary for Public Health or Safety.
4. Notwithstanding any provision of these rules, groundwater may be used when and to the extent it is necessary to prevent danger to public health, safety, or welfare or to the extent required by State or Federal law.

6. Water customers subject to a 200% surcharge for use over 40,000 gallons.

This does not apply to non-potable water, gray water, or treated effluent.

City of Garden Ridge
"A way of life, not just a place to live"

LEGAL NOTICE
NOTICE OF PUBLIC HEARING
CITY OF GARDEN RIDGE
CITY COUNCIL

The City Council of the City of Garden Ridge, Texas, will conduct a public hearing on Monday, August 29, 2022, at 6:00 p.m. in the City Council Chambers of the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.

> The purpose of the public hearing will be to consider revisions to Ordinance No. 61 An Ordinance of the City Council of the City of Garden Ridge, Texas, establishing the Drought Management Plan for the City of Garden Ridge; establishing trigger points and demand reduction measures; providing a variance procedure; providing a penalty for violations of this Ordinance; providing a cumulative and savings clause; providing for severability; and declaring an effective date.

The public is invited and welcome to attend the public hearing in person and may submit oral comments on this matter. Alternatively, written comments on this matter may be submitted in accordance with the ***City of Garden Ridge Notice of Procedures for Written Comments during Public Hearings*** posted on the City's Website.

The meeting can be viewed live on the City's YouTube Channel and will be archived on the City's Website for on demand viewing. Please feel free to contact City Hall at 210-651-6632 if you need additional information on this matter.

This is to certify that I, Marisa Spencer, posted this Legal Notice at 12:00 p.m. on August 17, 2022, on the bulletin board located at the entrance to the Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, Texas.

Marisa Spencer
Marisa Spencer
City Secretary

9400 Municipal Parkway * Garden Ridge, Texas 78266-2600
Phone (210) 651-6632 * Fax (210) 651-9638 * www.ci.garden-ridge.tx.us

October 2022

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
						1
2	3	4 **NATIONAL NIGHT OUT**	5 ***TML Conference*** **Regularly Scheduled City Council Meeting**	6 ***TML Conference***	7 ***TML Conference***	8
9	10 **CITY HOLIDAY** **CITY HALL AND LIBRARY CLOSED**	11	12 **Planning and Zoning Commission Meeting**	13	14	15
16	17	18 **Water Commission Meeting**	19	20	21	22
23 Polling Location 30	24 Polling Location Polling Location 31	25 County Early Voting Polling Location	26 County Early Voting Polling Location	27 County Early Voting Polling Location **Municipal Court**	28 County Early Voting Polling Location	29 County Early Voting Polling Location