City of Garden Ridge

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

AGENDA
CITY COUNCIL SPECIAL MEETING
WEDNESDAY, AUGUST 26, 2020, 6:00 P.M.

The Garden Ridge City Council will meet in a special session on Wednesday, August 26, 2020, 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**

2. **Roll Call**

3. **Pledge of Allegiance**

4. **Approvals/Authorizations**
   The following items are for discussion, consideration, and action.

   a) 2020 Tax Rate.
      1. Review and discuss the 2020 Tax Rate Proposal of $0.321106.
      2. Hold a public hearing.
      3. Ratify the property tax increase of $47,265.00 as reflected in the 2021 Budget for the City of Garden Ridge General Fund and Interest and Sinking Fund.
      4. Approve $0.226559 as the 2020 Maintenance and Operation Rate for the City of Garden Ridge.
      5. Approve $0.094547 as the 2020 Debt Service Rate for the City of Garden Ridge.
      6. Take action on Ordinance No. 228-082020 An Ordinance of the City Council of the City of Garden Ridge, Texas, adopting a Tax Rate of $0.321106 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 Tax Year 2020 (Fiscal Year 2021).

5. **Citizen Comment Period – limited to 20 minutes total**
   Rules for Citizens' Participation: The City Council welcomes citizen participation and comments at all City Council Meetings. 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. You are not required to sign up to speak and you are limited to one 2-minute period.
      2. State your name and address before your comments begin.
      3. 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.

6. **Executive Session**
   The City Council will recess its open meeting and reconvene in Executive Session:
   a) Pursuant to Texas Government Code Section 551.071(1)– Consultation with Attorney.
      1. To seek legal advice in connection with deliberating the purchase, lease, exchange, or value of real property and regarding related negotiations for City building projects, and utility projects.

7. **Business Items**
   The City Council will reconvene into Regular Session upon conclusion of the Executive Session and may recall any item posted for Executive Session for action, as necessary.

8. **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 2:00 p.m. on August 18, 2020, 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

2020 Tax Rate Proposal

Tax Year	Adjusted Taxable Value	M&O Rate	Debt Rate	Total Tax Rate	Tax Revenue Generated	General Fund Revenue	Required Actions	Average Home Value (AHV)	Taxes Paid on Average Home Value
2019	$743,668,356	0.225158	0.095948	0.321106	$2,387,963	$1,674,428		$488,670	$1,569.14
2020	$772,716,361					$1,699,500 Budgeted			
No New Revenue Rate		0.219078	0.094547	0.310138	$2,414,642	$1,692,851	No Public Hearing	$495,757	$1,537.53
Voter Approval Rate *(No New Revenue + 3.5%)*		0.226745	0.094547	0.321292	$2,473,855	$1,752,095	Public Hearing	$495,757	$1,592.82
De minimus Rate		0.283161	0.094547	0.377708	$2,909,791	$2,188,031	Public Hearing and subject to petition for election	$495,757	$1,872.51
Tax Rate Proposed *No New Revenue + 3.415%*		0.226559	0.094547	0.321106	$2,472,418	$1,750,658	Public Hearing	$495,757	$1,591.90

$80,214,251 Taxable Value remains under protest (included in Adjusted Taxable Value)

If property value remained at 2019 Average Home Value of $488,670 taxes paid at 2020 Proposed Tax Rate of $0.321106 would be $1,569.14 (0 increase).

AREA TAX RATE COMPARISON

2019 Tax Rates

Somerset	0.756719
Kirby	0.728626
Universal City	0.601444
Balcones Heights	0.583
San Antonio	0.55827
Seguin	0.5412
Schertz	0.5146
Hollywood Park	0.499254
Cibolo	0.4935
Converse	0.492252
New Braunfels	0.48822
Castle Hills	0.480619
Marion	0.4801
Olmos Park	0.434363
St. Hedwig	0.43
Live Oak	0.414686
Windcrest	0.413544
Alamo Heights	0.386439
Fair Oaks	0.3735
Terrell Hills	0.365
Helotes	0.35
Garden Ridge	0.321106
Shavano Park	0.287742
Selma	0.1968
Bulverde	0.18

Introducing a New TNT (Truth-In Taxation)

New Terminology and Calculations

Senate Bill 2, 86th Legislative Session made several significant changes to the truth-in-taxation process. Below is new terminology and calculations from this legislation.

~~Effective Tax Rate~~	No-New-Revenue Tax Rate
~~Rollback Rate~~	Voter-Approval Tax Rate
~~Maintenance & Operation~~	No-New Revenue Mainenance & Operations (M&O) Rate
New	De minimis Rate
New	Unused Increment Rate

Under S.B.2, the calculation now looks like this:

(1) "NO-NEW-REVENUE TAX RATE"
means a rate expressed in dollars per $100 of taxable value calculated to the following formula:

NO-NEW-REVENUE =
(LAST YEAR'S LEVY – LOST PROPERTY LEVY)
÷
(CURRENT TOTAL VALUE – NEW PROPERTY VALUE)

(2) "VOTER-APPROVAL TAX RATE"
means a rate expressed in dollars per $100 of taxable value calculated to one of the following applicable formulas:

(A) For a special taxing unit:

VOTER-APPROVAL TAX RATE =
(NO-NEW REVENUE M&O RATE X 1.08)
+
CURRENT DEBT

(B) For a taxing unit other than a special taxing unit:

VOTER-APPROVAL TAX RATE =
(NO-NEW-REVENUE M&O RATE X 1.035)
+
CURRENT DEBT RATE
+
UNUSED INCREMENT RATE

What adopted tax rates trigger an election or petition?

ADOPTED TAX RATE IS:

BELOW voter-approval tax rate	No election required
ABOVE voter-approval tax rate but **BELOW** de minimis rate	Voters may petition for an election
ABOVE voter-approval tax rate; Taxing unit does not calculate a de minimis rate	Election required
ABOVE voter-approval tax rate and **ABOVE** the de minimis rate	Election required

Revenue Threshold in Voter-approval Tax Rate

(or threshold over which voters must approve tax increases)

Taxing Unit	Voter-Approval Tax-Rate	Effective Date
Cities / Counties	3.5%	Jan. 1, 2020
Special Taxing Units*	8%	No Change
School Districts	2.5%	Sept. 1, 2020

*Hospitals, Junior Colleges and Special Districts with M&O tax rate of 2.5 cents or less

TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

CITY OF GARDEN RIDGE

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.

1.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 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 ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$751,798,740
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$751,798,740
4.	**2019 total adopted tax rate.**	$0.321106/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $0 B. **2019 values resulting from final court decisions:** - $0 C. **2019 value loss.** Subtract B from A.[3]	$0
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 disputed value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$0
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$751,798,740

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)

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** 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 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $800 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $5,527,291 C. **Value loss.** Add A and B.[6]	$5,528,091
11.	**2019 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 2020.** Use only those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A.[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$5,528,091
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$746,270,649
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$2,396,319
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	$170
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$2,396,489

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 § 26.012(13)
9 Tex. Tax Code § 26.03(c)
10 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 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 includes homeowners age 65 or older or disabled.[11]		
	A. **Certified values:**	$712,599,612	
	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 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 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 2020 value.** Add A and B, then subtract C and D.		$712,599,612
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13]		
	A. **2020 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.[14]	$67,636,656	
	B. **2020 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at 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	

11 Tex. Tax Code § 26.12, 26.04(c-2)
12 Tex. Tax Code § 26.03(c)
13 Tex. Tax Code § 26.01(c) and (d)
14 Tex. Tax Code § 26.01(c)
15 Tex. Tax Code § 26.01(d)

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$67,636,656
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 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 units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$0
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$780,236,268
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$0
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. 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 January 1, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$7,519,907
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$7,519,907
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$772,716,361
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.310138/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	$/$100

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)

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

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.

28.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.		$0.225158/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$751,798,740
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.		$1,692,735
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.		
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$0	
	B. **M&O taxes refunded for years preceding tax year 2019:** 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 2019. This line applies only to tax years preceding tax year 2019.	+ $117	
	C. **2019 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 2019 captured appraised value in Line 18D, enter 0.	- $0	

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$117	$1,692,852
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet*.		$772,716,361
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.219078/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 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. **2019 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/$100	$0/$100

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

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.	$0	
	B. **2019 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, 2018 and ending on June 30, 2019, 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/$100	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **2020 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, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.	$0	
	B. **2019 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, 2018 and ending on June 30, 2019, 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/$100	
	D. Multiply B by 0.05 and divide by line 32 and multiply by $100.	$0/$100	$0/$100

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0. A. **2020 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, 2019 and ending on June 30, 2020 — $0 B. **2019 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, 2018 and ending on June 30, 2019. — $0 C. Subtract B from A and divide by line 32 and multiply by $100. — $0/$100 D. Multiply B by 0.08 and divide by line 32 and multiply by $100. — $0/$100		$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.		$0.219078/$100
39.	**2020 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 38 by 1.08. **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035 **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]		$0.226745/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 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. Enter debt amount. B: Subtract **unencumbered fund amount** used to reduce total debt. C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). D: Subtract **amount paid** from other resources. E: **Adjusted debt.** Subtract B, C and D from A.	A: $721,761 B: -$0 C: -$0 D: -$0	$721,761
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]		$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.		$721,761
43.	**2020 anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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%.[29] A. Enter the 2020 anticipated collection rate certified by the collector.[30] B. Enter the 2019 actual collection rate. C. Enter the 2018 actual collection rate. D. Enter the 2017 actual collection rate.	A. 97.840000% B. 98.510000% C. 97.840000% D. 97.950000%	97.840000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.		$737,695
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*		$780,236,268
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.		$0.094547/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.		$0.321292/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.		$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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.

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, 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 2019, skip this line.	$0
50.	**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 2019 or in May 2020.** Multiply the amount on Line 49 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 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$0
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$780,236,268
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0/$100
53.	**2020 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.*	$0.310138/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.310138/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.321292/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.321292/$100

31 [Reserved for expansion]
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)

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

Voter-Approval Rate Adjustment for Pollution Control

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.

57.	**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
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$780,236,268
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.321292/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
CITY OF GARDEN RIDGE

Voter-Approval Tax Rate Adjustment for Unused Increment Rate
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.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero. [40]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [41]

61.	**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 2020, enter zero.	$0/$100
62.	**2018 unused increment rate.** Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.321292/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet

CITY OF GARDEN RIDGE

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. [42]

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. [43]

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.219078/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$780,236,268
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.064083/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.094547/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$0.377708/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.310138/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.321292/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$0.377708/$100

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 calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here

____

Printed Name of Taxing Unit Representative

Sign Here

____

Taxing Unit Representative

Date

____

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF GARDEN RIDGE **Date:** 08/06/2020

1.2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$751,798,740
2.2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.321106
3.Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$170
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$2,414,241
5.2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$780,236,268
6.2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.310138
7.2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	$2,419,809
8.Last year's total levy. Sum of line 4 for all funds.	$2,414,241
9.2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$2,419,809
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$5,568

CITY OF GARDEN RIDGE
Tax Rate Recap for 2020 Tax Rates

Description of Rate	Tax Rate Per $100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 2,414,071	Additional Tax Levy Compared to no-new-revenue tax rate levy of 2,419,809
Last Year's Tax Rate	0.321106	$2,505,385	$91,315	$85,576
No-New-Revenue Tax Rate	0.310138	$2,419,809	$5,738	$0
Notice & Hearing Limit*	0.310138	$2,419,809	$5,738	$0
Voter-Approval Tax Rate	0.321292	$2,506,837	$92,766	$87,028
Proposed Tax Rate	0.321106	$2,505,385	$91,315	$85,576

No-New-Revenue Tax Rate Increase in Cents per $100

0.00	0.310138	2,419,809	5,738	0
0.50	0.315138	2,458,821	44,750	39,012
1.00	0.320138	2,497,833	83,762	78,024
1.50	0.325138	2,536,845	122,774	117,035
2.00	0.330138	2,575,856	161,786	156,047
2.50	0.335138	2,614,868	200,797	195,059
3.00	0.340138	2,653,880	239,809	234,071
3.50	0.345138	2,692,892	278,821	273,083
4.00	0.350138	2,731,904	317,833	312,095
4.50	0.355138	2,770,915	356,845	351,106
5.00	0.360138	2,809,927	395,856	390,118
5.50	0.365138	2,848,939	434,868	429,130
6.00	0.370138	2,887,951	473,880	468,142
6.50	0.375138	2,926,963	512,892	507,154
7.00	0.380138	2,965,975	551,904	546,165
7.50	0.385138	3,004,986	590,915	585,177
8.00	0.390138	3,043,998	629,927	624,189
8.50	0.395138	3,083,010	668,939	663,201
9.00	0.400138	3,122,022	707,951	702,213
9.50	0.405138	3,161,034	746,963	741,224
10.00	0.410138	3,200,045	785,975	780,236
10.50	0.415138	3,239,057	824,986	819,248
11.00	0.420138	3,278,069	863,998	858,260
11.50	0.425138	3,317,081	903,010	897,272
12.00	0.430138	3,356,093	942,022	936,284
12.50	0.435138	3,395,104	981,034	975,295
13.00	0.440138	3,434,116	1,020,045	1,014,307
13.50	0.445138	3,473,128	1,059,057	1,053,319
14.00	0.450138	3,512,140	1,098,069	1,092,331
14.50	0.455138	3,551,152	1,137,081	1,131,343

- *Notice & Hearing Limit Rate: This is the highest tax rate that may be adopted without notices and a public hearing. It is the lower of the voter-approval tax rate or the no-new-revenue tax rate.

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

TNT-856 04-20/16

2020 Notice of Tax Rates in CITY OF GARDEN RIDGE

Property Tax Rates in CITY OF GARDEN RIDGE. This notice concerns the 2020 property tax rates for CITY OF GARDEN RIDGE. This notice provides information about two tax rates. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. The voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate:

Last year's adjusted taxes (after subtracting taxes on lost property)	$2,396,489
This year's adjusted taxable value (after subtracting value of new property)	$772,716,361
=This year's no-new-revenue tax rate	0.310138/$100
+This year's adjustments to the no-new-revenue tax rate	$0 /$100
=This year's adjusted no-new-revenue tax rate	0.310138/$100

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:

Last year's adjusted operating taxes (after adjusting as required by law)	$1,692,852
This year's adjusted taxable value (after subtracting value of new property)	$772,716,361
=This year's voter-approval operating tax rate	0.219078/$100
×(1.035 or 1.08, as applicable) = this year's maximum operating rate	0.226745/$100
+This year's debt rate	0.094547/$100
+The unused increment rate, if applicable	0.000000/$100
=This year's total voter-approval tax rate	0.321292/$100

This is the maximum rate the taxing unit can adopt without an election for voter approval.

Unencumbered Fund Balances:

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

Type of Fund	Balance
0	$0

2020 Debt Service:

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

Description of Debt	Principal or Contract Payment to be	Interest to be Paid from	Other Amounts to be Paid	Total Payment

	Paid from Property Taxes	Property Taxes		
Series 2012	$170,800	$71,232	$0	$242,032
Series 2012R	$195,000	$20,213	$0	$215,213
Series 2015	$153,700	$109,316	$0	$263,016
Fees	$1,500	$0	$0	$1,500

	Total required for 2020 debt service	$721,761
-	Amount (if any) paid from funds listed in unencumbered funds	$0
-	Amount (if any) paid from other resources	$0
-	Excess collections last year	$0
=	Total to be paid from taxes in 2020	$721,761
+	Amount added in anticipation that the unit will collect only 97.840000% of its taxes in 2020	$15,934
=	Total Debt Levy	$737,695

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by
Name of person preparing this notice: Cathy C. Talcott
Position: Comal County Tax Assessor-Collector
Date prepared: July 25, 2020

You can inspect a copy of the full calculations on the taxing unit's website at:
.

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.321106 per $100 valuation has been proposed by the governing body of CITY OF GARDEN RIDGE.

PROPOSED TAX RATE	$0.321106 per $100
NO-NEW-REVENUE TAX RATE	$0.310138 per $100
VOTER-APPROVAL TAX RATE	$0.321292 per $100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for CITY OF GARDEN RIDGE from the same properties in both the 2019 tax year and the 2020 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 2020 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 26, 2020 at 6:00 PM at Garden Ridge City Hall, 9400 Municipal Parkway, Garden Ridge, TX 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 members of 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

FOR the proposal:	Mayor Pro-Tem John McCaw-Place 1, Councilmember Lisa Swint-Place 2, Councilmember Bryan Lantzy-Place 3, Councilmember Todd Arvidson-Place 4, Councilmember Kay Bower-Place 5
AGAINST the proposal:	
PRESENT and not voting:	Mayor Larry Thompson
ABSENT:	

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 residence homestead by CITY OF GARDEN RIDGE last year to the taxes proposed to the be imposed on the average residence homestead by CITY OF GARDEN RIDGE this year.

	2019	2020	Change
Total tax rate (per $100 of value)	$0.321106	$0.321106	0% increase
Average homestead taxable value	$489,828	$496,538	1% increase
Tax on average homestead	$1,573	$1,594	1% increase
Total tax levy on all properties	$2,396,319	$2,481,239	4% increase

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

City of Garden Ridge

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

NOTICE OF PROCEDURES

WRITTEN COMMENTS DURING PUBLIC HEARINGS

In an effort to protect public health and limit the potential spread of COVID-19, the City of Garden Ridge is offering an additional option to submit comments for a posted public hearing.

The public is invited and welcome to attend the public hearing in person and may submit oral comments on the matter. Alternatively, written comments on a matter contained in a posted **Notice of Public Hearing** may be submitted ***up to two (2) hours before the meeting in which the public hearing will be held*** via email to citysecretary@ci.garden-ridge.tx.us.

If citizens submit a written comment but choose to attend the public hearing and speak in person then be advised the written comment will not be read aloud.

When submitting written comments to be included as an official record during a public hearing, the following guidelines must be strictly adhered to and ***any comments that fail to adequately meet these guidelines will not be read aloud***:

1. Comments must be received by the City Secretary before the deadline stated above.
2. Each citizen is limited to one 3-minute period, which also applies when the City Secretary is reading comments. Therefore, written comments should be limited to approximately 350 words or less.
3. State your name and address before your comments begin.
4. Direct your comments to the entire City Council, not to an individual member, nor to the audience.
5. Show the City Council the same respect that you would like to be shown.

As a reminder, all City Council and Commission meetings can be viewed live on the City's YouTube Channel or the City's Website. Additionally, these videos are bookmarked and archived on the City's Website for convenient on demand viewing.

Please feel free to contact City Hall at 210-651-6632 if you need additional information.

Respectfully,

Marisa Spencer

Marisa Spencer
City Secretary

ORDINANCE NO. 228-082020

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF GARDEN RIDGE, TEXAS, ADOPTING A TAX RATE OF $0.321106 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 TAX YEAR 2020 (FISCAL YEAR 2021).

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 2021 and an Interest and Sinking Budget for Fiscal Year 2021 beginning October 1, 2020 and ending September 30, 2021.

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 $0.321106 per one hundred dollars ($100.00) of assessed valuation for the tax year 2020 with said rate being composed of the following elements:

1. A tax rate of $0.226559 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 3.415 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $1.04.

2. A tax rate of $0.094547 per $100.00 of assessed valuation for the retirement of debt service through the Interest and Sinking Fund.

SECTION 2. 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 3. 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 4. 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 26th day of August, 2020.

____
Larry Thompson
Mayor

ATTEST:

____
Marisa Spencer
City Secretary