



## MEMORANDUM

**To:** Mayor and City Council

**From:** Jennifer Miller, Director of Finance

**Date:** August 27, 2019

**Reference:** Public Hearing on the proposed 2019-20 tax rate of \$0.58400

**2030:** Sustainable City Government

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### **Introduction:**

Pursuant to Section 26.06 of the Texas Property Tax Code, when a proposed tax rate exceeds the notice and hearing limit, the taxing unit's governing body must hold two (2) public hearings on the proposal. At these hearings, taxpayers must have the opportunity to express their views on the proposed increase. The governing body may not adopt the tax rate at these hearings; and must announce the date and time of the meeting at which it will vote on the tax rate. The meeting to adopt the 2019 tax rate must be at least three (3) days but no more than fourteen (14) days after the public hearing.

### **Analysis:**

As required by Local Government Code, Sec. 140.010, attached is the notice that was published in the newspaper on August 16, 2019. The 1<sup>st</sup> public hearing will be at the regular Council meeting on August 27, 2019 and the 2<sup>nd</sup> will be at a Special called meeting on September 3, 2019. The tax rate adoption is scheduled for September 10, 2019.

### **Legal Review:**

This agenda item was reviewed by legal counsel during the Council packet review process.

### **Fiscal Impact:**

### **Recommendation:**