

NOTICE OF CITY COUNCIL SPECIAL MEETING

NOTICE IS HEREBY GIVEN THAT THE CITY COUNCIL OF THE CITY OF ROSENBERG, FORT BEND COUNTY, TEXAS, WILL MEET IN SPECIAL SESSION OPEN TO THE PUBLIC AS FOLLOWS:

DATE: Saturday, August 08, 2015

TIME: 8:00 a.m.

PLACE: Rosenberg City Hall
City Hall Council Chamber
2110 4th Street
Rosenberg, Texas 77471

PURPOSE: City Council Special Meeting, agenda as follows.

The City Council reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed below, as authorized by Title 5, Chapter 551, of the Texas Government Code.

Call to order: City Hall Council Chamber

GENERAL COMMENTS FROM THE AUDIENCE.

Citizens who desire to address the City Council with comments of a general nature will be received at this time. Each speaker is limited to three (3) minutes. In accordance with the Texas Open Meetings Act, the City Council is restricted from discussing or taking action on items not listed on the agenda. It is our policy to have all speakers identify themselves by providing their name and residential address when making comments.

COMMENTS FROM THE AUDIENCE FOR CONSENT AND REGULAR AGENDA ITEMS.

Citizens who desire to address the City Council with regard to matters on the Consent Agenda or Regular Agenda will be received at the time the item is considered. Each speaker is limited to three (3) minutes. Comments or discussion by the City Council Members will only be made at the time the agenda item is scheduled for consideration. It is our policy to have all speakers identify themselves by providing their name and residential address when making comments.

AGENDA

1. Consideration of and action on the 2015 Certified Property Tax Roll, New Property Values, Appraised Value of All Properties, and the Anticipated Collection Rate of 100%. (Joyce Vasut, Executive Director of Administrative Services)
2. Consideration of and action to place an action item on the Agenda for September 01, 2015, to vote on a tax rate increase as computed under state guidelines with a proposed tax rate not to exceed \$0.48 per \$100 valuation. (Joyce Vasut, Executive Director of Administrative Services)
3. Consideration of and action on setting public hearing dates related to the proposed ad valorem tax rate for the fiscal year beginning October 01, 2015, and ending September 30, 2016. (Joyce Vasut, Executive Director of Administrative Services)
4. Adjournment.

[EXECUTION PAGE TO FOLLOW]

DATED AND POSTED this the _____ day of _____ 2015, at _____ m.

by _____.

Attest:
Linda Cernosek, TRMC, City Secretary

Approved for Posting:
Robert Gracia, City Manager

Approved:
Cynthia A. McConathy, Mayor

Reasonable accommodation for the disabled attending this meeting will be available; persons with disabilities in need of special assistance at the meeting should contact the City Secretary at (832) 595-3340.

General Comments from the Audience:

Citizens who desire to address the City Council with comments of a general nature will be received at this time. Each speaker is limited to three (3) minutes. In accordance with the Texas Open Meetings Act, the City Council is restricted from discussing or taking action on items not listed on the agenda. It is our policy to have all speakers identify themselves by providing their name and residential address when making comments.

Comments from the Audience for Consent and Regular Agenda Items:

Citizens who desire to address the City Council with regard to matters on the Consent Agenda or Regular Agenda will be received at the time the item is considered. Each speaker is limited to three (3) minutes. Comments or discussion by the City Council Members will only be made at the time the agenda item is scheduled for consideration. It is our policy to have all speakers identify themselves by providing their name and residential address when making comments.



CITY COUNCIL COMMUNICATION

August 08, 2015

ITEM #	ITEM TITLE
1	2015 Certified Property Tax Roll Consideration

ITEM/MOTION

Consideration of and action on the 2015 Certified Property Tax Roll, New Property Values, Appraised Value of All Properties, and the Anticipated Collection Rate of 100%.

FINANCIAL SUMMARY	ELECTION DISTRICT
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Annualized Dollars:

- One-time
- Recurring
- N/A

Budgeted:

- Yes No N/A

Source of Funds: N/A

- District 1
- District 2
- District 3
- District 4
- City-wide
- N/A

SUPPORTING DOCUMENTS:**MUD #:** N/A

- Schultz Correspondence – 08-05-15

APPROVALS

Submitted by:

Joyce Vasut
Executive Director of
Administrative Services

Reviewed by:

- Exec. Dir. of Administrative Services
- Asst. City Manager of Public Services
- City Attorney
- City Engineer
- (Other)

Approved for Submittal to City Council:

Robert Gracia
City Manager

EXECUTIVE SUMMARY

The Fort Bend County Tax Assessor/Collector, Patsy Schultz, requests that the City Council acknowledge in the minutes receipt of the Certified Appraisal Roll Totals, the Value of New Property, and the Anticipated Collection Rate for the 2015 Tax Year.

Staff recommends that City Council accept the Certified Appraisal Roll Totals, the Value of New Property, and the Anticipated Collection Rate for the 2015 Tax Year as presented by the County Tax Assessor/Collector.



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Patsy Schultz, RTA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

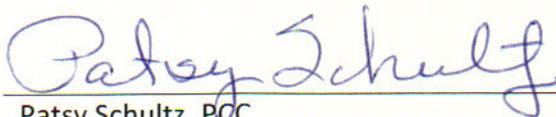
(281) 341-3710
Fax (281) 341-9267
Email: schulpat@co.fort-bend.tx.us
www.fortbendcountytexas.gov

CERTIFICATION OF 2015 TAX YEAR ANTICIPATED COLLECTION RATE

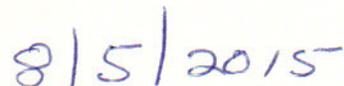
I, Patsy Schultz, Tax Assessor Collector for the
City of Rosenberg

Certify that the anticipated tax collection rate for 2015 tax year for
City of Rosenberg is estimated at 100%.

Please record this certification into the minutes of your next governing body meeting.



Patsy Schultz, PCC
Fort Bend County Tax Assessor/Collector



Date



COUNTY TAX ASSESSOR / COLLECTOR

Fort Bend County, Texas

Patsy Schultz, RTA
County Tax Assessor/Collector
1317 Eugene Heimann Circle
Richmond, TX 77469-3623

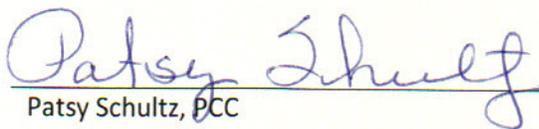
(281) 341-3710
Fax (281) 341-9267
Email: schulpat@co.fort-bend.tx.us
www.fortbendcountytexas.gov

SUBMISSION OF 2015 TAX YEAR APPRAISAL ROLL AND NEW PROPERTY VALUE

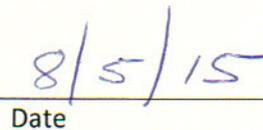
I, Patsy Schultz, Tax Assessor Collector for **City of Rosenberg**, submit the following information from the 2015 Certified Appraisal Roll for your review:

- Taxable Value of New Property is \$ 69,755,473
- Appraised Value of All Properties is \$ 2,413,230,011
- Taxable Value of All Properties is \$ 1,933,380,329

Please record receipt of the above information into the minutes of your next meeting.



Patsy Schultz, PCC
Fort Bend County Tax Assessor/Collector



Date



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600
Phone (281) 344-8623 | Fax (281) 344-8632
www.fbcad.org

CERTIFICATION OF 2015 APPRAISAL ROLL

FOR C17 CITY OF ROSENBERG

"I", Glen T. Whitehead, Chief Appraiser for Fort Bend Central Appraisal District, solemnly swear that the attached is that portion of the approved appraisal roll of the Fort Bend Central Appraisal District which lists property taxable by and constitutes the appraisal roll.

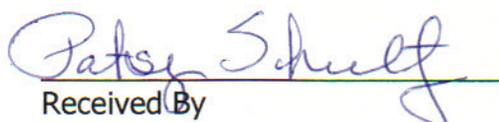
2015 Appraisal Roll:

Total Market Value	<u>\$2,413,230,011</u>
Total Assessed Value	<u>\$2,039,252,388</u>
Total Taxable Value	<u>\$1,933,380,329</u>
Number of Accounts	<u>15459</u>



Glen T. Whitehead
Chief Appraiser

July 29, 2015
Date



Received By

8/3/2015

Date

Effective Tax Rate Report

FT. BEND CENTRAL APPRAISAL DISTRICT

TaxYear: 2015

Taxing Units: C17 - City of Rosenberg

NEW AG APPLICATIONS:

NEW AG APPLICATIONS COUNT		0	
2014 MARKET		\$0	
2015 USE	(-)	\$0	
VALUE LOST DUE TO AG APPLICATIONS:	(=)	\$0	(\$0 Taxable)

NEW IMPROVEMENTS:

	COUNT	TOTAL APPRAISED VALUE ¹	NEW CURRENT TAXABLE ²
NEW IMPROVEMENTS	324	\$72,052,275	\$56,705,725
RESIDENTIAL	319	\$54,144,685	\$43,048,675
COMMERCIAL	5	\$17,907,590	\$13,657,050
OTHER	0	\$0	\$0
NEW ADDITIONS	466	\$73,910,869	\$7,917,149
RESIDENTIAL	452	\$48,023,589	\$1,758,978
COMMERCIAL	13	\$25,887,280	\$6,158,170
OTHER	1	\$0	\$0
PERCENT COMPLETION CHANGED	0	\$0	\$0
TOTAL NEW PERSONAL VALUE	26	\$0	\$5,132,600
SECTION 52 & 59	0	\$0	\$0
REDUCED/EXPIRING ABATEMENTS	0	\$0	\$0
TOTALS:		\$145,963,144	\$69,755,473

Assessment Roll Grand Totals Report

FT. BEND CENTRAL APPRAISAL DISTRICT

Tax Year: 2015 As of: Certification

C17 - City of Rosenberg (ARB Approved Totals)

Number of Properties: 15459

Land Totals

Land - Homesite	(+)	\$208,737,636		
Land - Non Homesite	(+)	\$395,364,095		
Land - Ag Market	(+)	\$126,457,356		
Land - Timber Market	(+)	\$0		
Land - Exempt Ag/Timber Market	(+)	\$0		
Total Land Market Value	(=)	\$730,559,087	(+)	\$730,559,087

Improvement Totals

Improvements - Homesite	(+)	\$718,408,055		
Improvements - Non Homesite	(+)	\$662,716,653		
Total Improvements	(=)	\$1,381,124,708	(+)	\$1,381,124,708

Other Totals

Personal Property (1712)		\$295,593,706	(+)	\$295,593,706
Minerals (0)		\$0	(+)	\$0
Autos (285)		\$5,952,510	(+)	\$5,952,510
Total Market Value			(=)	\$2,413,230,011
Total Homestead Cap Adjustment (2163)				(-) \$17,370,049
Total Exempt Property (1640)				(-) \$231,671,292

Productivity Totals

Total Productivity Market (Non Exempt)	(+)	\$126,457,356		
Ag Use (457)	(-)	\$1,521,074		
Timber Use (0)	(-)	\$0		
Total Productivity Loss	(=)	\$124,936,282	(-)	\$124,936,282
Total Assessed			(=)	\$2,039,252,388

Exemptions

(HS Assd 647,281,332)

(HS) Homestead Local (5247)	(+)	\$24,939,281		
(HS) Homestead State (5247)	(+)	\$0		
(O65) Over 65 Local (1528)	(+)	\$43,812,104		
(O65) Over 65 State (1528)	(+)	\$0		
(DP) Disabled Persons Local (173)	(+)	\$4,685,297		
(DP) Disabled Persons State (173)	(+)	\$0		
(DV) Disabled Vet (80)	(+)	\$825,356		
(DVX/MAS) Disabled Vet 100% (40)	(+)	\$6,630,378		
(PRO) Prorated Exempt Property (33)	(+)	\$496,853		
(AUTO) Lease Vehicles Ex (35)	(+)	\$962,010		
(FP) Freeport (13)	(+)	\$16,852,860		
(HB366) House Bill 366 (22)	(+)	\$5,430		
(AB) Abatement (4)	(+)	\$1,773,490		
(CHD) Community Housing Development (1)	(+)	\$4,889,000		
Total Exemptions	(=)	\$105,872,059	(-)	\$105,872,059
Net Taxable (Before Freeze)			(=)	\$1,933,380,329



CITY COUNCIL COMMUNICATION

August 08, 2015

ITEM #	ITEM TITLE
2	Property Tax Value Discussion and Proposed Property Tax Rate Increase
ITEM/MOTION	
Consideration of and action to place an action item on the Agenda for September 01, 2015, to vote on a tax rate increase as computed under state guidelines with a proposed tax rate not to exceed \$0.48 per \$100 valuation.	
FINANCIAL SUMMARY	ELECTION DISTRICT

Annualized Dollars:

- One-time
- Recurring
- N/A

Budgeted:

- Yes No N/A

Source of Funds: N/A

- District 1
- District 2
- District 3
- District 4
- City-wide
- N/A

SUPPORTING DOCUMENTS:

1. Notice of Proposed Tax Rate
2. Budget Timetable

MUD #: N/A**APPROVALS****Submitted by:**Joyce Vasut
Executive Director of
Administrative Services**Reviewed by:**

- Exec. Dir. of Administrative Services
- Asst. City Manager of Public Services
- City Attorney
- City Engineer
- (Other)

Approved for Submittal to City Council:Robert Gracia
City Manager**EXECUTIVE SUMMARY**

Chapter 140 of the Local Government Code and Chapter 26 of the Property Tax Code require taxing units to comply with Truth-in-Taxation laws in adopting their tax rates. These laws were designed to make taxpayers aware of tax rate proposals and to allow taxpayers, in certain cases, to roll back or limit a tax increase. Beginning with Tax Year 1998, any increase in property tax revenue requires the taxing unit to vote to place a proposal to increase tax revenues on the Agenda of a future meeting as an action item.

The City's current tax rate is \$0.49 per \$100 valuation. Based on the 2015 effective tax rate calculation, the 2015 effective tax rate is \$0.474526. Thus, the proposed rate of \$0.474526 is not considered a tax increase. However, City Council should vote to place the proposed tax rate on the Agenda of a future meeting as an action item and to publish a Notice of 2015 Tax Year Proposed Property Tax Rate for City of Rosenberg. Two (2) public hearings on the tax rate will not be required. These items are summarized in the attached timetable.

A presentation will be provided at the meeting regarding the tax rate. Staff recommends placing an action item on the Agenda for September 01, 2015, to vote on a tax rate of \$0.474526 per \$100 valuation and to publish a Notice of 2015 Tax Year Proposed Property Tax Rate for the City of Rosenberg.

NOTICE OF 2015 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF ROSENBERG

A tax rate of \$0.474526 per \$100 valuation has been proposed by the governing body of the City of Rosenberg.

PROPOSED TAX RATE	\$0.474526 per \$100
PRECEDING YEAR'S TAX RATE	\$0.490000 per \$100
EFFECTIVE TAX RATE	\$0.474526 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for the City of Rosenberg from the same properties in both the 2014 tax year and the 2015 tax year.

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

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

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

Patsy Schultz
Fort Bend County Tax Assessor Collector
1317 Eugene Heimann Circle
Richmond, Texas 77469
281-341-3735
Patsy.Schultz@fortbendcountytexas.gov
fortbendcountytexas.gov

Budget Timetable

In order to comply with the time requirements as set forth in the Truth-In-Taxation guidelines and the City Charter, I am proposing the following Budget Timetable:

August 08, 2015	Vote to set proposed tax rate and authorization to publish Notice of 2015 Tax Year Proposed Property Tax Rate for the City of Rosenberg.
August 08, 2015	Publish Notice of Public Hearings on Proposed Budget
August 12, 2015	Publish Notice of 2015 Tax Year Proposed Property Tax Rate for City of Rosenberg
August 18, 2015	Hold First Public Hearing on Proposed Budget
August 25, 2015	Hold Second Public Hearing on Proposed Budget
September 1, 2015	Adopt Fiscal Year 2015-2016 Budget Adopt the 2015 Tax Rate



CITY COUNCIL COMMUNICATION

August 08, 2015

ITEM #	ITEM TITLE
3	Tax Rate Public Hearing Dates
ITEM/MOTION	
Consideration of and action on setting public hearing dates related to the proposed ad valorem tax rate for the fiscal year beginning October 01, 2015, and ending September 30, 2016.	
FINANCIAL SUMMARY	ELECTION DISTRICT

Annualized Dollars:	Budgeted:	<input type="checkbox"/> District 1
<input type="checkbox"/> One-time	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	<input type="checkbox"/> District 2
<input type="checkbox"/> Recurring		<input type="checkbox"/> District 3
<input checked="" type="checkbox"/> N/A	Source of Funds:	<input type="checkbox"/> District 4
	N/A	<input checked="" type="checkbox"/> City-wide
		<input type="checkbox"/> N/A

SUPPORTING DOCUMENTS:**MUD #:** N/A

- None

APPROVALS

Submitted by:	Reviewed by:	Approved for Submittal to City Council:
	<input type="checkbox"/> Exec. Dir. of Administrative Services	
Joyce Vasut	<input type="checkbox"/> Asst. City Manager of Public Services	Robert Gracia
Executive Director of	<input type="checkbox"/> City Attorney	City Manager
Administrative Services	<input type="checkbox"/> City Engineer	
	<input type="checkbox"/> (Other)	

EXECUTIVE SUMMARY

Chapter 26 of the Property Tax Code requires that taxing units comply with Truth-in-Taxation laws during the tax rate adoption process. These laws were designed to make taxpayers aware of increases in tax rate proposals and to provide an avenue for comment. The proposed rate of \$0.474526 per \$100 is not considered a tax rate increase and the City is not required to hold two public hearings on the tax rate.

However, staff is recommending that the following dates be set to receive public comment regarding the proposed budget for the fiscal year beginning October 1, 2015, and ending September 30, 2016:

Tuesday, August 18, 2015, at 7:00 p.m.
 Tuesday, August 25, 2015, at 6:00 p.m.

Should these dates be approved by City Council, Agenda items to accommodate the public hearings will be included on the City Council Agendas for the meeting dates as indicated. Additionally, the required notice will be published in the newspaper to give the public the proper notification.

ITEM 4

Adjournment.