

CITY COUNCIL

MEETING AGENDA

AUGUST 14, 2023, 6:00 PM

CITY COUNCIL SPECIAL MEETING

HISTORIC CHURCH BUILDING - 403 N 7TH STREET, SANGER, TEXAS



CALL THE SPECIAL MEETING TO ORDER AND ESTABLISH A QUORUM

INVOCATION AND PLEDGE

CITIZENS COMMENTS

This is an opportunity for citizens to address the Council on any matter. Comments related to public hearings will be heard when the specific hearing begins. Citizens are allowed 3 minutes to speak. Each speaker must complete the Speaker's Form and include the topic(s) to be presented. Citizens who wish to address the Council with regard to matters on the agenda will be received at the time the item is considered. The Council is not allowed to converse, deliberate or take action on any matter presented during citizen input.

PUBLIC HEARING ITEMS

1. Conduct a public hearing for the City of Sanger's Annual Budget for the fiscal year 2023-2024.
2. Conduct a public hearing for the City of Sanger's proposed property tax rate.

FUTURE AGENDA ITEMS

The purpose of this item is to allow the Mayor and Councilmembers to bring forward items they wish to discuss at a future meeting, A Councilmember may inquire about a subject for which notice has not been given. A statement of specific factual information or the recitation of existing policy may be given. Any deliberation shall be limited to a proposal to place the subject on an agenda for a subsequent meeting. Items may be placed on a future meeting agenda with a consensus of the Council or at the call of the Mayor.

ADJOURN

NOTE: The City Council reserves the right to adjourn into Executive Session as authorized by Texas Government Code, Section 551.001, et seq. (The Texas Open Meetings Act) on any item on its open meeting agenda in accordance with the Texas Open Meetings Act, including, without limitation Sections 551.071-551.087 of the Texas Open Meetings Act.

CERTIFICATION

I certify that a copy of this meeting notice was posted on the bulletin board at City Hall that is readily accessible to the general public at all times and was posted on the City of Sanger website on August 10, 2023, at 10:00 AM.

/s/ Kelly Edwards
Kelly Edwards, City Secretary

The Historical Church is wheelchair accessible. Request for additional accommodations or sign interpretation or other special assistance for disabled attendees must be requested 48 hours prior to the meeting by contacting the City Secretary's Office at 940.458.7930.



CITY COUNCIL COMMUNICATION

DATE: August 14, 2023

FROM: Clayton Gray, Finance Director

AGENDA ITEM: Conduct a public hearing for the City of Sanger's Annual Budget for the fiscal year 2023-2024.

SUMMARY:

- Budget workshops open to the public were held during City Council meetings on July 3, 2023, and July 17, 2023.
- The proposed budget has been available for public inspection at the City Secretary's office and on the City's website.
- State law and the City Charter require that a public hearing be conducted to allow citizens the opportunity to provide input on the proposed budget before its adoption.
- Notice of a public hearing was published in the Denton Record-Chronicle and posted on the City's website

FISCAL INFORMATION:

Budgeted: N/A

Amount: N/A

GL Account: N/A

RECOMMENDED MOTION OR ACTION:

- The City Council must take some sort of action on the budget at the conclusion of the public hearing.
- Staff recommends that the Council vote to postpone a final vote on the budget until Monday, August 21, 2023. at 7:00 PM at the Historic Church Building at 403 N 7th Street in Sanger, Texas.

ATTACHMENTS:

- Notice of public hearing on budget



NOTICE OF PUBLIC HEARING

NOTICE is hereby given that the Sanger City Council will conduct a **Public Hearing on Monday, August 14, 2023 at 6:00 p.m** in the Historic Church Building, 403 N 7th Street, Sanger, Texas.

The purpose of the Public Hearing is to hear citizens' opinions in favor of or in opposition to the City of Sanger's proposed 2023-2024 fiscal year budget. This budget will raise more total property taxes than last year's budget by \$2,347,558 (36%), and of that amount, \$443,483 is tax revenue to be raised from new property added to the tax roll this year.



CITY COUNCIL COMMUNICATION

DATE: August 14, 2023

FROM: Clayton Gray, Finance Director

AGENDA ITEM: Conduct a public hearing for the City of Sanger's proposed property tax rate.

SUMMARY:

- For Fiscal Year 2023-2024, the City is proposing a property tax rate of \$0.689747 per \$100 of valuation, which is the De Minimis rate.
- The following tax rates were presented to City Council on August 7, 2023
 - No-New-Revenue Tax Rate \$0.534529 per \$100
 - Voter-Approval Tax Rate \$0.669136 per \$100
 - De Minimis Tax Rate \$0.689747 per \$100
- The City is required to comply with specific guidelines in adopting tax rates, including conducting a public hearing.
- Notice of a public hearing was published in the Denton Record-Chronicle and posted on the City's website.

FISCAL INFORMATION:

Budgeted: N/A

Amount: N/A

GL Account: N/A

RECOMMENDED MOTION OR ACTION:

- Staff recommends that the Council announce that it will vote on the property tax rate at a meeting on Monday, August 21, 2023, at 7:00 PM at the Historic Church Building at 403 N 7th Street in Sanger, Texas.

ATTACHMENTS:

- Notice of public hearing on the tax rate

NOTICE OF PUBLIC HEARING ON TAX INCREASE

Item 2.

A tax rate of \$0.689747 per \$100 valuation has been proposed by the governing body of CITY OF SANGER.

PROPOSED TAX RATE	\$0.689747 per \$100
NO-NEW-REVENUE TAX RATE	\$0.534529 per \$100
VOTER-APPROVAL TAX RATE	\$0.669136 per \$100
DE MINIMIS RATE	\$0.689747 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for CITY OF SANGER from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that CITY OF SANGER may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for CITY OF SANGER exceeds the voter-approval rate for CITY OF SANGER.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for CITY OF SANGER, the rate that will raise \$500,000, and the current debt rate for CITY OF SANGER.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF SANGER is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 14, 2023 AT 6:00PM AT Historic Church Building 403 N 7th Street Sanger, TX 76266.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate and does exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code. If CITY OF SANGER adopts the proposed tax rate, the CITY OF SANGER is not required to hold an election so that voters may accept or reject the proposed tax rate and the qualified voters of the CITY OF SANGER may petition the CITY OF SANGER to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the CITY OF SANGER will be the voter-approval tax rate of the CITY OF SANGER.

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

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

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas 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.

Item 2.

The following table compares the taxes imposed on the average residence homestead by CITY OF SANGER last year to the taxes proposed to be imposed on the average residence homestead by CITY OF SANGER this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.589497	\$0.689747	increase of 0.100250, or 17.01%
Average homestead taxable value	\$229,412	\$256,579	increase of 27,167, or 11.84%
Tax on average homestead	\$1,352.38	\$1,769.75	increase of 417.37, or 30.86%
Total tax levy on all properties	\$6,534,590	\$8,869,323	increase of 2,334,733, or 35.73%

For assistance with tax calculations, please contact the tax assessor for CITY OF SANGER at 940-458-7930 or finance@sangertexas.org, or visit www.sangertexas.org for more information.