



GARLAND

NOTICE OF SPECIAL MEETING OF THE CITY COUNCIL CITY OF GARLAND, TEXAS

Work Session Room of City Hall
William E. Dollar Municipal Building
200 N. Fifth Street
Garland, Texas
August 22, 2023
6:00 p.m.

NOTICE is hereby given that the City Council of the City of Garland, Texas, will hold a two Public Hearings and a Budget Work Session on Tuesday, August 22, 2023, at 6:00 P.M. The Public Hearings and Budget Work Session will be held in-person as well as broadcast.

NOTICE: Pursuant to Section 551.127 of the Texas Government Code, one or more members of the City Council may attend this meeting by internet/video remote means. A quorum of the City Council, as well as the presiding officer, will be physically present at the above identified location. Members of the public that desire to make a public comment must attend the meeting in person

AGENDA:

1. Public Comment on Special Work Session Items:

Persons who desire to address the City Council on any item on the agenda are allowed three minutes to speak. Speakers are taken only at the beginning of the meeting, other than invited testimony.

Speakers are grouped by item and will be taken in the order of the agenda. Speakers must submit to the City Secretary a completed speaker's card before the beginning of the meeting. Speaker cards will not be accepted after the Mayor calls

the meeting to order.

Speaker cards are available in the lobby, at the visitors side of the Work Session Room and from members of staff. Speakers are limited to addressing items on the agenda.

2. PUBLIC HEARINGS: Beginning at 6 P.M. persons will be given an opportunity for comment regarding the following items:

3. Hold Public Hearings on:

a. Public Hearing on 2023-24 Proposed Budget

Section 5, Article VIII, of the City Charter, requires that a Public Hearing be held on the Proposed Budget for the coming fiscal year. At the Public Hearing, all interested persons shall be allowed to be heard for or against any item contained in the Proposed Budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$14,308,385, which is a 9.72 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,304,042.

The Proposed Budget for 2023-24 has been available for public inspection in the City libraries, in the City Secretary's Office, and on the City's website since August 2, 2023.

A third Public Hearing on the Proposed Budget is scheduled for Tuesday, September 5, 2023, at 7:00 P.M. in the Council Chambers of City Hall.

The 2023-24 Budget is scheduled to be adopted on Tuesday, September 5, 2023.

b. Public Hearing on Proposed FY 2023/2024 Tax Rate

The Texas Property Tax Code, Section 26.05 (d), provides that a governing body may not adopt a tax rate that exceeds the lower of the voter approval rate or the no new revenue tax rate until the governing body has held a public hearing on the proposed tax rate and has otherwise complied with Section 26.06 and Section 26.065. The 2023-24 proposed budget is based on a tax rate of 68.9746 cents per \$100 of valuation, which exceeds the no new revenue tax rate of 63.6388 cents per \$100 of value.

4. Council will move into Executive Session

**EXECUTIVE SESSION
AGENDA**

NOTICE: The City Council may recess from the open session and convene in a closed executive session if the discussion of any of the listed agenda items concerns one or more of the following matters:

a. EXECUTIVE SESSION

The City Council will adjourn into executive session pursuant to Sections 551.086 and 551.071 of the Texas Government Code to deliberate or discuss competitive matters of a public power utility (551.086) and attorney/client matters concerning privileged and unprivileged client information related to the same (551.071).

5. Council Discussion and Direction to Staff on FY 2023-24 Proposed Budget

6. Adjournment

NOTE: No formal action or deliberations between or among members of the City Council will take place. The City Council does not control the content of any communications made during the event and any public business or public policy to be discussed is not within the supervision or control of the City Council. Any discussion of public business at the event or function is incidental to the event.



GARLAND
CITY COUNCIL ITEM SUMMARY SHEET

Notice of Special Meeting

3. a.

Meeting Date: 08/22/2023

Item Title: Public Hearing on 2023-24 Proposed Budget

Submitted By: Allyson Bell Steadman, Budget Director

Summary of Request/Problem

Section 5, Article VIII, of the City Charter, requires that a Public Hearing be held on the Proposed Budget for the coming fiscal year. At the Public Hearing, all interested persons shall be allowed to be heard for or against any item contained in the Proposed Budget.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$14,308,385, which is a 9.72 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,304,042.

The Proposed Budget for 2023-24 has been available for public inspection in the City libraries, in the City Secretary's Office, and on the City's website since August 2, 2023.

A third Public Hearing on the Proposed Budget is scheduled for Tuesday, September 5, 2023, at 7:00 P.M. in the Council Chambers of City Hall.

The 2023-24 Budget is scheduled to be adopted on Tuesday, September 5, 2023.

Recommendation/Action Requested and Justification

- Open public hearing.
 - Take citizens' comments.
 - Close public hearing.
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**GARLAND
CITY COUNCIL ITEM SUMMARY SHEET**

Notice of Special Meeting

3. b.

Meeting Date: 08/22/2023

Item Title: Public Hearing on Proposed FY 2023/2024 Tax Rate

Submitted By: Corey Worsham, Tax Administrator

Summary of Request/Problem

The Texas Property Tax Code, Section 26.05 (d), provides that a governing body may not adopt a tax rate that exceeds the lower of the voter approval rate or the no new revenue tax rate until the governing body has held a public hearing on the proposed tax rate and has otherwise complied with Section 26.06 and Section 26.065. The 2023-24 proposed budget is based on a tax rate of 68.9746 cents per \$100 of valuation, which exceeds the no new revenue tax rate of 63.6388 cents per \$100 of value.

	2022-2023	2023-2024	
	Current	Proposed	Change
<i>O&M</i>	34.1092	31.4146	-7.91%
<i>Debt Service</i>	37.5600	37.5600	0%
<i>Total Tax Rate</i>	71.6692	68.9746	-3.8%

Recommendation/Action Requested and Justification

- Open Public Meeting.
- Take Public comment.
- Close public hearing and Mayor should read the following statement:
The tax rate is scheduled for adoption this evening, Tuesday, September 5, 2023

Attachments

Notice of Public Hearing on Tax Increase Attachment

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.689746 per \$100 valuation has been proposed by the governing body of City of Garland.

PROPOSED TAX RATE	\$0.689746 per \$100
NO-NEW-REVENUE TAX RATE	\$0.636388 per \$100
VOTER-APPROVAL TAX RATE	\$0.706895 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 Garland 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 Garland 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 Garland is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 15, 2023 AT 7:00 PM AT City Hall 200 N. Fifth St. Garland, TX 75040.

A SECOND PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 22, 2023 AT 7:00 PM AT City Hall 200 N. Fifth St. Garland, TX 75040

A THIRD PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 5, 2023 AT 7:00 PM AT City Hall 200 N. Fifth St. Garland, TX 75040

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Garland 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 Garland City Council of City of Garland at their offices or by attending the public hearing mentioned above.

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

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

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

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.

The following table compares the taxes imposed on the average residence homestead by City of Garland last year to the taxes proposed to be imposed on the average residence homestead by City of Garland this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.716692	\$0.689746	decrease of -0.026946, or -3.76%
Average homestead taxable value	\$207,743	\$228,501	increase of 20,758, or 9.99%
Tax on average homestead	\$1,488.88	\$1,576.08	increase of 87.20, or 5.86%
Total tax levy on all properties	\$147,250,845	\$161,559,230	increase of 14,308,385, or 9.72%

For assistance with tax calculations, please contact the tax assessor for City of Garland at 972-205-2404 or CitySecretary@GarlandTX.gov, or visit www.garlandtx.gov for more information.