

**NOTICE OF A SPECIAL CALLED MEETING & WORKSHOP
OF THE GOVERNING BODY
OF THE CITY OF MIDLOTHIAN, TEXAS
Tuesday, September 1, 2015
6:00 p.m.**

Pursuant to the provisions of Chapter 551 VTCA Government Code, notice is hereby given of a Special Called Meeting & Workshop of the Midlothian City Council, to be held in the Council Chambers at Midlothian City Hall, 104 West Avenue E, Midlothian, Texas

PUBLIC HEARINGS

Call to Order, Invocation and Pledge of Allegiance

2015-313 Conduct a public hearing regarding the proposed FY 2015-2016 tax rate, and schedule and announce the date, time and place of the meeting to adopt the tax rate.

WORKSHOP

2015-314 Consider and discuss the Community Park and direct staff as necessary.

2015-315 Adjourn

I, Mary McDonald, Deputy City Secretary of the City of Midlothian, Texas, do hereby certify that this Notice of Meeting was posted on the front window of City Hall, 104 West Avenue E, Midlothian, Texas, at a place readily accessible to the general public at all times, no later than the 28th day of August, 2015 at or before 6:00 p.m.


Mary McDonald, Deputy City Secretary

**This facility is wheelchair accessible and accessible parking spaces are available.
Requests for reasonable accommodations must be made 48 hours prior to this meeting.
Please contact the City Secretary at 775-3481 for further information.**



AGENDA ITEM 2015-313

AGENDA CAPTION:

Conduct a public hearing regarding the proposed FY 2015-2016 tax rate, and schedule and announce the date, time and place of the meeting to adopt the tax rate.

ITEM SUMMARY/BACKGROUND:

Conduct a Public Hearing Regarding the Proposed FY 2015-2016 Tax Rate

Once the calculated effective and rollback tax rates are reported to the governing body, the governing body then assumes the duty of complying with Truth-in-Taxation laws. A taxing unit must hold two public hearings and publish newspaper ads before adopting a tax rate that *exceeds* the rollback rate or the effective tax rate, whichever rate is lower.

The City Council, at its August 11, 2015 City Council Meeting, took a record vote to propose a tax rate of \$0.708244. This tax rate exceeds the effective tax rate (\$0.653903). Since the proposed tax rate exceeds the effective tax rate, the public hearing requirement is triggered.

The City Council may adopt a final tax rate equal to or less than the currently proposed tax rate of \$0.708244; however, if a higher tax rate is later proposed then the Truth-in-Taxation legal notice and public hearing requirements must begin again.

Public Hearings

The City Council scheduled and announced two public hearings at its August 11, 2015 Council Meeting. The public hearings to consider a tax rate were scheduled for Tuesday, August 25, 2015 and Tuesday, September 1, 2015.

The governing body **may not** adopt the tax rate at this public hearing. The meeting to vote on the tax rate must take place no less than three days and no more than 14 days after the second public hearing (scheduled for September 1, 2015).

Legal Notices

A *Notice of 2015 Tax Year Proposed Property Tax Rate* must be published in the newspaper and on the City's website. This notice was published in the Midlothian Mirror on August 19, 2015; and is currently posted on the City's website.

Schedule and Announce the Date, Time and Place of the Meeting to Adopt the Tax Rate

At each public hearing the City Council must announce the date, time and place of the meeting at which it will vote on the tax rate. The vote to adopt the tax rate is scheduled as follows:

Date: Tuesday, September 08, 2015
Time: 6:00 PM
Place: Midlothian City Hall, Council Chambers

SPECIAL CONSIDERATION: N/A

FINANCIAL IMPACT/FUNDING SOURCE:

An ad valorem tax rate of \$0.708244 (M&O: \$0.354757; I&S \$0.353487) will generate \$8,902,820 (at a 100% collection rate) for M&O and \$8,870,949 for I&S, including amounts that are to be transferred to the TIRZ.

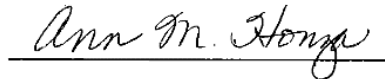
ATTACHMENTS:

1. Notice of 2015 Tax Year Proposed Property Tax Rate

ALTERNATIVES: N/A

RECOMMENDATION: No official action should be taken; conduct public hearing and announce the date, time and place of the meeting to adopt the tax rate.

SUBMITTED BY and TO BE PRESENTED BY: Ann Honza, CPA, Finance Director for the Tuesday, September 1, 2015 City Council meeting.



Ann Honza, CPA, Finance Director

REVIEWED BY:



Mary McDonald, Deputy City Secretary

APPROVED BY;



Chris Dick, City Manager

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

A tax rate of \$0.708244 per \$100 valuation has been proposed by the governing body of CITY OF MIDLOTHIAN. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that two public hearings be held by the governing body before adopting the proposed tax rate.

- PROPOSED TAX RATE \$0.708244 per \$100
- PRECEDING YEAR'S TAX RATE \$0.708244 per \$100
- EFFECTIVE TAX RATE \$0.653903 per \$100
- ROLLBACK TAX RATE \$0.710019 per \$100

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

The rollback tax rate is the highest tax rate that CITY OF MIDLOTHIAN may adopt before voters are entitled to petition for an election to limit the rate that may be approved to the rollback rate.

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:

John Bridges
Ellis County tax assessor-collector
109 S Jackson St, Waxahachie, TX 75165
972-825-5150
john.bridges@lgbs.com

You are urged to attend and express your views at the following public hearings on proposed tax rate:
First Hearing: 08/25/2015 6:00 PM at City Hall Council Chambers, 104 W Avenue E, Midlothian, TX
Second Hearing: 09/01/2015 6:00 PM at City Hall Council Chambers, 104 W Avenue E, Midlothian, TX