HEWITT TEXAS

CITY COUNCIL MEETING AGENDA

August 2, 2021

Budget Workshop – 6:00 PM
Regular Meeting – 7:00 PM

Hewitt City Hall, 200 PATRIOT COURT
HEWITT, TX 76643

MAYOR AND CITY COUNCIL

Steve Fortenberry – Mayor, Ward 3

Michael S. Bancale – Mayor Pro Tem, At-Large

Charlie Turner – Council Member, Ward 1

Wilbert Wachtendorf – Council Member, Ward 1

Bill Fuller – Council Member, Ward 2

Bob Potter – Council Member, Ward 2

Erica Bruce – Council Member, Ward 3

CITY STAFF

Bo Thomas, City Manager
Michael W. Dixon, City Attorney
Miles Whitney, City Engineer

Lydia Lopez, City Secretary

Lee Garcia, Finance Director

Waynette Ditto, Library Director

Kevin Reinke, Utilities Director

Tuck Saunders, Assistant Police Chief

Jim Devlin, Police Chief

Lance Bracco, Fire Chief

Tracy Lankford, Community Dev. Director

Scott Coleman, General Services Director

Jessica Higgins, HR Manager/Civil Service Director

HEWITT
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NOTICE OF MEETING
OF THE GOVERNING BODY

Notice is hereby given that a **Budget Workshop** of the governing body of the City of Hewitt will be held on the **Monday, August 2, 2021, at 6:00 PM, in Hewitt City Hall, Council Chambers, 200 Patriot Court**, Hewitt, Texas, at which time the following subjects will be discussed:

This City Council Budget Workshop/Meeting will be opened to the public. To mitigate the spread of COVID-19, social distancing will be recommended, seating will be limited, and the use of masks will be encouraged. The meeting will also be streamed live on the city's website at https://www.cityofhewitt.com/790/Hewitt-TX-TV.

Citizens who wish to address the Council may submit written comments on any items listed on the agenda or under the hear visitors. Complete a Public Comment form available online and submit via email to the City Secretary. Comments must be received no later than **noon** on the date of the meeting. If you wish to appear in person, a public comment form must be completed prior to the meeting and submitted to the City Secretary.

1. Call meeting to order.
2. Discussion concerning the Water and Wastewater Rate Study presented by Willdan Financial Services.
3. Discussion concerning proposed budget for FY 2021-2022.
3. Adjourn.

I, the undersigned authority, do hereby certify that the above notice of meeting of the governing body of the City of Hewitt, Texas was posted on the Public Notice Board located in front of City Hall at 2:30 AM/PM on July 28, 2021.

CITY OF HEWITT

____
/s/Lydia Lopez, TRMC/CMC
City Secretary

In compliance with the American with Disabilities Act, the City of Hewitt will provide reasonable accommodations for persons attending and/or participating in this Council Meeting. To better serve you, request must be made at least 24 hours prior to the meeting. Contact the City Secretary at 254.666.6171 or by fax at 254.666.6014. The building is wheelchair accessible, with handicap parking available at the front of the building.

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NOTICE OF MEETING
OF THE GOVERNING BODY

Notice is hereby given that a **Regular** meeting of the governing body of the City of Hewitt will be held on the **Monday, July 19, 2021, at 7:00 PM in Hewitt City Hall, Council Chamber, 200 Patriot Court**, Hewitt, Texas, at which time the following subjects will be discussed and upon which action may be taken:

This City Council Meeting will be opened to the public. To mitigate the spread of COVID-19, social distancing will be recommended, seating will be limited, and the use of masks will be encouraged. The meeting will also be streamed live on the city's website at https://www.cityofhewitt.com/790/Hewitt-TX-TV.

Citizens who wish to address the Council may submit written comments on any items listed on the agenda or under the hear visitors. Complete a Public Comment form available online and submit via email to the City Secretary. Comments must be received no later than **noon** on the date of the meeting. If you wish to appear in person, a public comment form must be completed prior to the meeting and submitted to the City Secretary.

1. Call meeting to order.
2. Pledge of Allegiance to the U.S. Flag
3. Hear visitors on matters pertaining to city business. *Under the Texas Open Meetings Act, the Council is prohibited from discussing, responding, or acting on any comments or items that have not been properly posted on the agenda.*
4. Consider approval of minutes of the Budget Workshop and Meeting of July 19, 2021.
5. Presentation of report from City Engineer
   - Update on pending utility projects.
   - Update on pending street projects.
   - Update on pending drainage projects.
6. Consideration and action on Paid Quarantine Leave policy.
7. Consideration and action on setting date of August 9, 2021, for a public hearing on the Fiscal Year 2021-2022 Proposed Annual Budget.
8. Vote to place adoption of the proposed 2021 tax rate on a future agenda and to set dates for two public hearings.
9. Discussion concerning the FY 2021-2022 Proposed Annual Budget (if needed).
10. Consideration and action concerning Coronavirus (COVID-19) measures, protocols, and mitigation efforts.
11. Consider/discuss authorization for the City of Hewitt to issue requests for proposals (RFP) for administrative services and requests for qualifications (RFQs) for professional services for the American Rescue Plan Act of 2021.
12. Adjourn.

I, the undersigned authority, do hereby certify that the above notice of meeting of the governing body of the City of Hewitt, Texas was posted on the Public Notice Board located in front of City Hall at 2:30 AM/PM on July 28, 2021.

CITY OF HEWITT

Lydia Lopez

Lydia Lopez, TRMC/CMC
City Secretary

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AGENDA ITEM #3 – HEARING OF VISITORS

PROCEDURES FOR CITIZEN PARTICIPATION AT MEETINGS

The City Council meetings will be opened to the public. To mitigate the spread of (COVID-19), social distancing will be recommended, seating will be limited, and the use of masks will be encouraged. The meetings will also be streamed live on the City of Hewitt's website at https://www.cityofhewitt.com/790/Hewitt-TX-TV.

Citizens who wish to address the Council in person, must complete a public comment form prior to the meeting and submit to the City Secretary. Citizens who wish to address the Council on any item on the agenda or under this hearing of visitors without attending in person, must complete and submit the Public Comment Form via email to the City Secretary by **NOON** on the day of the meeting. Your comments will be read into the record during the meeting.

Council may not comment publicly on issues raised during citizen comments that are not listed on the agenda but may direct the City Manager to resolve or request the matter to be placed on a future agenda. Such public comments shall not include any "deliberation" as defined by Chapter 551 of the Government Code, as now or hereafter amended.

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COUNCIL AGENDA ITEM FORM

MEETING DATE: August 2, 2021

AGENDA ITEM #: 4

SUBMITTED BY: Lydia Lopez, City Secretary

ITEM DESCRIPTION:

Consider approval of minutes of the Budget Workshop and Regular Meeting of July 19, 2021.

STAFF RECOMMENDATION/ITEM SUMMARY:

Attached is a draft copy of the meeting minutes. Please review and advise if any corrections are needed.

FISCAL IMPACT:

Amount Budgeted – N/A
Line Item in Budget – N/A

SUGGESTED MOTION:

I move approval of the minutes as presented but to allow for corrections.

ATTACHMENTS:

Draft minutes

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MINUTES OF A CITY COUNCIL
BUDGET WORKSHOP/REGULAR MEETING
HEWITT CITY HALL – 200 PATRIOT COURT
July 19, 2021 – 6:00 PM/7:00 PM

Attendee Name	Title	Absent	Present	Arrived
Steve Fortenberry (presiding)	Mayor, Ward 3	☐	☒	
Michael S. Bancale	Mayor Pro Tem, At-Large	☐	☒	
Bill Fuller	Council Member, Ward 2	☐	☒	
Bob Potter	Council Member, Ward 2	☐	☒	
Wilbert "Walky" Wachtendorf	Council Member, Ward 1	☒	☐	
Charles D. Turner	Council Member, Ward 1	☐	☒	
Erica Bruce (Conference Call)	Council Member, Ward 3	☐	☒	

Staff present:
City Manager Bo Thomas
City Secretary Lydia Lopez
Fire Chief Lance Bracco
Library Director Waynette Ditto
HR Manager/Civil Service Director Jessica Higgins
Finance Director Lee Garcia
General Services Director Scott Coleman
Utilities Director Kevin Reinke
Assistant Police Chief Tuck Saunders
City Engineer Miles Whitney

Staff absent:
Police Chief Jim Devlin
City Attorney Mike Dixon

Note: The meeting was live-streamed for view by the public on the City of Hewitt's website at https://www.cityofhewitt.com/790/Hewitt-TX-TV. Citizens could submit written comments to the City Secretary.

BUDGET WORKSHOP – 6:00 PM

1. **CALL MEETING TO ORDER.** Mayor Steve Fortenberry called the Workshop to order at 6:00 PM. He noted the council members in attendance. Council Member Erica Bruce attended remotely via conference call. Council Member Wilbert "Walky" Wachtendorf was absent.

2. **PRESENTATION AND DISCUSSION CONCERNING PROPOSED BUDGET FOR FY 2021-2022.** City Manager Bo Thomas recapped previous presentation and key facts regarding the contents of the FY 2021-2022 Proposed Annual Budget. He distributed and explained information on the following handouts: State Comptroller Information regarding De Minimis Rate, Introducing a New Truth-In-Taxation, July 19, 2021 City Council Budget Workshop Data - Tax Rate, and Sales Tax History. General discussion was held concerning tax rate data, voter approval rate, sales tax revenues, economic development, fund balance, funding of items for Strategic Planning process, water development, and water/wastewater rate study.

3. **ADJOURN.**
MOTION TO ADJOURN WORKSHOP
MOTION: Council Member Charlie Turner moved to adjourn the Workshop at 6:59 PM.
SECOND: Council Member Bill Fuller
AYES: Fuller, Potter, Bruce, Turner, Bancale, and Fortenberry
NAYES: None
ABSENT: Wachtendorf
MOTION PASSED.

REGULAR MEETING – 7:04 PM

1. **CALL MEETING TO ORDER.** Mayor Steve Fortenberry called the meeting to order at 7:04 PM. Mayor Fortenberry noted that all members of the Council were present with the exception of Council Member Wilbert "Walky" Wachtendorf. Council Member Erica Bruce attended remotely via conference call.

2. **PLEDGE OF ALLEGIANCE TO THE U.S. FLAG.** Mayor Steve Fortenberry led the Pledge of Allegiance.

3. **HEAR VISITORS ON MATTERS PERTAINING TO CITY BUSINESS.** Under the Texas Open Meetings Act, the Council is prohibited from discussing, responding, or, acting on any comments or items that have not been properly posted on the agenda. **NOTE:** The public was offered the opportunity to submit written comments on items listed on the agenda or under the hear visitors. Mayor Steve Fortenberry inquired if any public comment forms were received. **City Secretary responded no public comment forms were submitted.**

4. **CONSIDER APPROVAL OF MINUTES OF THE SPECIAL CALLED BUDGET WORKSHOP AND SPECIAL CALLED MEETING OF JULY 6, 2021.**
MOTION: Council Member Charlie Turner moved approval of the minutes as presented but allow for corrections.
SECOND: Council Member Bob Potter
AYES: Fuller, Potter, Bruce, Turner, Bancale, and Fortenberry
NAYES: None
ABSENT: Wachtendorf
MOTION PASSED.

5. **BRIEFING AND DISCUSSION CONCERNING FINANCIAL STATEMENTS ENDING JUNE 30, 2021.** City Manager Bo Thomas advised that Finance Director Lee Garcia previously sent the June Financial Statements electronically for the Council to review, and inquired if Council had any questions. There were no questions or concerns raised. **No action required.**

6. **CONSIDERATION AND ACTION ON APPROVAL OF QUARTERLY INVESTMENT REPORT FOR THE QUARTER ENDING JUNE 30, 2021.** City Manager Bo Thomas presented a summary of report prepared by Valley View Consulting, L.L.C.
MOTION: Council Member Charlie Turner moved approval of the Quarter Investment Report for the quarter ending March 31, 2021.
SECOND: Mayor Pro Tem Michael Bancale
AYES: Fuller, Potter, Bruce, Turner, Bancale, and Fortenberry
NAYES: None
ABSENT: Wachtendorf
MOTION PASSED.

7. **CONSIDERATION AND ACTION CONCERNING CORONAVIRUS (COVID-19) MEASURES, PROTOCOLS, AND MITIGATION EFFORTS.** City Manager Bo Thomas informed the Council that staff had set up the Council Chambers to accommodate attendance from the public with an overflow area in the Workshop Room with a live feed for viewing the meeting should the Council desire to open meetings back up to the public. Mr. Thomas also offered to move the full Council to the dais and/or add acrylic dividers between positions on the dais to offer more space for the public. He further explained why Council would need to vote on reopening the meeting as Governor Abbott's lifting the Open Meetings Act Suspension was not effective until September 1, 2021. General discussion was held concerning the safety of staff and the public, current status of COVID-19, and the ability for citizens to participate in the budget process.
MOTION: Mayor Pro Tem Michael Bancale "I move that we open our meetings immediately to the public to allow their voices to be heard in setting our tax rate and to leave the room as is without partitions for Council dais."
SECOND: Council Member Charlie Turner
AYES: Fuller, Potter, Bruce, Turner, Bancale, and Fortenberry
NAYES: None
ABSENT: Wachtendorf
MOTION PASSED.

8. **ADJOURN.**
MOTION: Council Member Bill Fuller moved to adjourn the Workshop at 7:29 PM.
SECOND: Council Member Charlie Turner
AYES: Fuller, Potter, Bruce, Turner, Bancale, and Fortenberry
NAYES: None
ABSENT: Wachtendorf
MOTION PASSED.

Approved: ___________________

ATTEST:

____
Lydia Lopez, City Secretary

____
Steve Fortenberry, Mayor

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COUNCIL AGENDA ITEM FORM

MEETING DATE: August 2, 2021

AGENDA ITEM #: 5

SUBMITTED BY: Miles Whitney, P.E.

ITEM DESCRIPTION:

Presentation of report from City Engineer Miles Whitney, P.E.

- Update on pending utility projects.
- Update on pending street projects.
- Update on pending drainage projects.

STAFF RECOMMENDATION/ITEM SUMMARY:

The City Engineer will present and respond to any questions regarding the Engineer's Report.

FISCAL IMPACT:

Amount Budgeted – N/A
Line Item in Budget – N/A

SUGGESTED MOTION:

There is no action required.

ATTACHMENTS:

Report

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CITY ENGINEER'S REPORT
July 27, 2021

Utility Projects

FM 2113; Spring Valley Rd.

Contractor is performing street/driveway repairs.

Regarding the agreement, we have received no new update on this.

Street/Transportation Projects

E. Warren Street Improvements

City's design is completed. ATT has begun their cable relocations and ATMOS is preparing plans for their line relocates.

Ritchie Rd. Street Improvements

Contractor has pours scheduled for July 28, July 30, Aug. 3, and Aug. 5. If these pours are achieved, we should have the roadway pours completed and then just have the remining street fillets, street plaining, lane striping, and ditch cleanup finish out the project.

Drainage Projects

N/A

By:

STATE OF TEXAS
MILES W. WHITNEY
116154
LICENSED
PROFESSIONAL ENGINEER

P.E.

Miles W. Whitney, P.E.

Note: All dates are approximate and subject to change.

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COUNCIL AGENDA ITEM FORM

MEETING DATE: August 2, 2021

AGENDA ITEM #: 6

SUBMITTED BY: Jessica Higgins, HR Manager/Civil Service Director

ITEM DESCRIPTION:

Consideration and action on Paid Quarantine Leave policy.

STAFF RECOMMENDATION/ITEM SUMMARY:

House Bill 2073 requires the governing body to develop and implement a paid quarantine leave policy for fire fighters, peace officers, detention officers, and emergency medical technicians who are employed by, appointed by, or elected for the political subdivision and ordered to quarantine or isolate due to a possible or known exposure to a communicable disease while on duty.

The attached Paid Quarantine Leave policy has been reviewed by the City Attorney.

FISCAL IMPACT:

Amount Budgeted – N/A
Line Item in Budget – N/A

SUGGESTED MOTION:

I move to adopt the Paid Quarantine Leave policy to be effective immediately.

ATTACHMENTS:

Paid Quarantine Leave policy

PAID QUARANTINE LEAVE

PURPOSE

The purpose of this policy is to provide guidance in accordance with Chapter 180.008 of the Local Government Code regarding paid quarantine leave for peace officers and firefighters who are ordered to quarantine by the local health authority due to a possible or known exposure to a communicable disease **while on duty**. The City of Hewitt recognizes that employee health and safety is important. The City supports establishing a workplace that is comfortable, healthy, safe, and supportive.

This policy will be applied with the Workers Compensation Policy, as this leave is granted only for on-duty exposures.

SCOPE

This policy applies to all Firefighters and Peace Officers employed by the City of Hewitt.

DEFINITIONS

"Firefighter" means a paid employee of the fire department who:

(A) holds a position that requires substantial knowledge of firefighting;

(B) has met the requirements for certification by the Texas Commission on Fire Protection under Chapter 419, Government Code; and

(C) performs a function listed in Section 143.003(4)(A).

"Health authority" has the meaning assigned by Section 121.021, Health and Safety Code.

"Peace officer" means an individual described by Article 2.12, Code of Criminal Procedure, who is elected for, employed by or appointed by the City of Hewitt.

POLICY

The use of quarantine leave may be granted after a Firefighter and/or a Peace Officer who has had a possible or known exposure to a communicable disease while on duty. The political subdivision's health authority will determine when a threat of highly communicable or life-endangering diseases are immediately present and may release orders for applicable/essential workers to follow general quarantine protocols. When this occurs, Department Directors and Supervisors will order the use of quarantine leave based on the health authority's protocols for appropriately dealing with the disease and/or its prevention of community spread. Employees will be released from quarantine leave based on guidance from the local health authority.

Employees are required to file all workers compensation notifications, as this leave will run concurrently with the worker's compensation process.

Applicable employees on paid quarantine leave will be treated consistently with other worker's compensation claims and continue to be eligible for all employment benefits and compensation, including continuing their leave accrual, pension benefits and eligibility for health and medical plan benefits for the duration of the leave. While on quarantine leave, the employee may not use any other paid leave type (vacation, sick, holiday).

When applicable, employees who must be quarantined may be eligible for reimbursement for reasonable costs related to the quarantine, including lodging, medical, and transportation. The employee must receive approval from their Department Director prior to incurring quarantine expenses. Employees will be expected to provide receipts for reimbursement which will be presented to Human Resources for appropriate review and processing in coordination with Finance. Quarantine time is treated as regular work time and the employee is expected to be in contact with their supervisor and taking the necessary precautions associated with the protocols of the quarantine.

COMMUNICATION AND IMPLEMENTATION

The Police and Fire Department will coordinate with Human Resources to ensure this policy is implemented as applicable. Upon notification, Human Resources will follow appropriate steps to ensure applicable leave is communicated to the employee and will ensure any and all ADA and FMLA provisions are applied when necessary.

HEWITT TEXAS

COUNCIL AGENDA ITEM FORM

MEETING DATE: August 2, 2021

AGENDA ITEM #: 7

SUBMITTED BY: Lee Garcia, Finance Director

ITEM DESCRIPTION:

Consideration and action on setting date of August 9, 2021 for a public hearing on the Fiscal Year 2021-2022 Proposed Annual Budget.

STAFF RECOMMENDATION/ITEM SUMMARY:

On July 6 and July 19, 2021, the City Manager discussed and presented the FY 2021-2022 Proposed Annual Budget. A hard copy of the proposed budget was provided to all Council members. It is also on file with the City Secretary and available on the City's website. A public hearing on the proposed budget is scheduled for August 9, 2021.

FISCAL IMPACT:

Amount Budgeted – N/A
Line Item in Budget – N/A

SUGGESTED MOTION:

"I move to set the date of August 9, 2021 for a public hearing on the Fiscal Year 2021-2022 Proposed Annual Budget."

ATTACHMENTS:

Notice of Public Hearing on the Budget

Classifieds

Horoscope

By HOLIDAY MATHIS
Syndicated Columnist

ARIES (March 21-April 19). You make sure that everyone around you is treated with respect, friendliness and care, and not just by you. You hold all you are affiliated with to the high standard you expect from yourself.

TAURUS (April 20-May 20). Be sure to include people in a decision-making process. Ask them to work, and give something extra to figuring things out. People will commit to the thing they are involved with. A lack of involvement is a lack of commitment.

GEMINI (May 21-June 21). You're on the lookout for a moment you can own, not sure what it's going to be, and versatile on the matter. You're ready to lob a funny quip, show up with the superstar look or swoop in to save the day.

CANCER (June 22-July 22). Someone shares what they want to do and you'll get behind the goal, too, wanting to see it happen almost as badly as they do. It lifts the group when people are devoted to the outcomes of other people's lives.

LEO (July 23-Aug. 22). When you started this venture, you didn't have an audience in mind, but the more people you shared your journey with, the more people you wanted to see it. Now you have this slight pressure to perform, which makes things interesting.

VIRGO (Aug. 23-Sept. 22). Don't agree to the status quo; invent it! You won't know what you're capable of until you go through a process of raising the bar little by little until the level makes you feel keenly alive.

LIBRA (Sept. 23-Oct. 23). You have an idea. You don't need to convince anyone to get on board; you only need to explore, embody and enjoy your idea and the people will naturally involve themselves.

SCORPIO (Oct. 24-Nov. 21). Each person is the center of their own scene, but some seem to own the role more than others. Your story overlaps with that of another in ways most pleasant. It's a co-star situation.

SAGITTARIUS (Nov. 22-Dec. 21). Make your schedule before you start the day because some of what's on your list is hard. In the moment, you are not going to want to do them. The slight pressure of a predetermined schedule will keep you accountable.

CAPRICORN (Dec. 22-Jan. 19). What are you looking forward to in the next three months? Having a happening to head toward will organize you differently. Your schedule will fill with unexpected delights leading up to the main event.

AQUARIUS (Jan. 20-Feb. 18). You can assess the situation without judging the people involved. It's a good time to reiterate... everyone is doing the very best they can. When they know better, they will do better.

PISCES (Feb. 19-March 20). Don't wait for instructions or work through a to-do list written by someone else. You'll get the feeling that your ideas are the ones to follow. This isn't arrogance; it's truth. Act on it.

TODAY'S BIRTHDAY (July 26). Your life quickly improves to meet the new standards you set this solar return. Relationships will be the first change. New connections bring you more creativity and a greater spirit of cooperation. Drama is a thing of the past as you spend more time doing what feeds the best in you and those around you. Taurus and Libra adore you. Your lucky numbers are: 36, 4, 44 and 28.

Astrology has no basis in science.
This column is for entertainment only.

PUBLIC NOTICES

Lost

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LEGAL NOTICES

Legal Notices

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If you have any questions, please call 254-757-5858. This excludes liquor permits and some other types of legals ads. Call for details

LEGAL NOTICE
CITY OF HEWITT
NOTICE OF PUBLIC HEARING

The City Council of Hewitt, Texas will hold a public hearing for consideration of the Fiscal Year 2021-2022 General Fund, Utility Fund, Drainage Fund, Hotel Fund and Capital Improvement Fund Budgets on August 9, 2021, at 7:00 p.m. in the Hewitt City Hall, 200 Patriot Court.

This budget will raise more total property taxes than last year's budget by $417,099 (7.4%) and of that amount $67,735 is tax revenue to be raised from new property added to the roll this year. A copy of the budget may be examined at the City Hall and on the city website.

Request for Bids - RFB2021-042, Mars Drive & Old Hewitt Road Improvements. Sealed Bids will be accepted at the City of Waco's Operations Center, 1415 N. 4th Street, Waco, TX until 2:00 P.M. Wednesday, September 01, 2021, for this project. The City of Waco project requires a selected Contractor to furnish all labor, materials, equipment, appurtenances and incidentals for the reconstruction and utility improvements on Mars Drive from Hewitt Road to Texas Central Parkway, including Texas Central Parkway, Old Hewitt Road from Imperial Drive to Mars Drive, and Panther Run Road from Mars Drive to the Waco city limits. A digital version of this document can be obtained from the City of Waco website at http://www.waco-texas.com/bids.asp. Bids will be opened publicly and read aloud at 2:01 P.M., via Video and Telecom Conferencing.

A Non-Mandatory Pre-Bid Meeting will be held on Tuesday, August 10, 2021, at 10:00 A.M. CT, Via Video and Telecom Conferencing. For questions; please contact Paul Campos, at (pcampos@wacotx.gov) or 254-750-8062.

PUBLIC NOTICE
I, Sukhpreet, born in Amritsar, PB, India, now in Dallas, TX, have changed my given name to Sukhpreet and surname to Singh.

MERCHANDISE

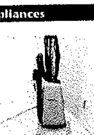
Air Conditioners

AIR CONDITIONER
Small bedroom 110 AC unit $75. Call 254-822-1649

Antiques

MASSIVE COLLECTION OF ANTIQUES AS WELL AS NEW THINGS TO BE SOLD IMMEDIATELY
Brass, glass, cut glass, china, crystal, silver, lots of desired old tools (farm & hand tools), huge collection of (1,000) Antiques brass, cabinet nuls, picture frames, art, military items, furniture (antique & new), lots of metal boxes, cabinets, tool boxes, Demo items, James Hotel items, old theater stained glass panes, Old Pharmacy doors, 100 lamps, wood shutters, home furnishings, Zig Zip Japan sewing machine, Alabaster glass, New York Central systems last 1900 century coal oil bucket painted by Helen Rich, nice vases, antique Christmas items, Milton collection, Noritake, Marquis by Waterford, 4 piece set, 3 vases, one planter (Atomic era look), Vintage Kirby vacuum, Mid Century modern from aluminum lawn furniture and wood furniture, 2 flower petal Agudo ashtrays, early 20th century curtain rod and window treatment, Audio Bible Studies (1957 original), 1898 national cash register brass base, concrete lawn jockey Jocko, Queen Anne table & chairs (Henry Link), rare vintage club pink aluminum cookware, all kinds of nuts, bolts & screws, antique watering sprinklers, and lots more.
Call or text 254-666-7428 for pics Farm fresh, not picked through

Appliances



PANASONIC VACUUM CLEANER includes all attachments, purchased in March used twice. Paid $249, will sell for $110.00 254-772-2242

REFRIGERATOR 1.7 cu ft black Galant mini refrig. for office/dorms. $50 254-776-4592

Building Materials

2 PELLA 4.0 WINDOWS . Never used. Call 254-498-2987

Guns

GUN SHOW Gatesville Civic Center, Gatesville, Tx July 31st and Aug. 1st. For info call 817-929-1816

Lawn & Garden Equipment

Beautiful cement fountain with fish design. Almost 4ft tall. Excellent $79. 254-666-0175

Miscellaneous For Sale

WANTED old Military helmets & old military items, & guns. Local Historian and paying top dollar. Call 254-652-5406

Wanted to Buy

We pay cash for your used golf balls. Batches of 300 or more. Roger 512-470-7252 golfballhouse@gmail.com

PETS

Dogs

GOLDEN DOODLES
Now taking deposits for 6 adorable family raised Golden Doodles. About 5 weeks old with worm treatments. Puppy cultural protocols. 3 males; 3 females. Pictures available through text or email. Belton location. Text Joe 972-989-0024

Shelter Animals

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Rescue
Foster
Volunteer

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Get involved at www.hsctx.org and help us save shelter pets today!

2032 Circle Rd, Waco
(254) 754-1454
info@hsctx.org

Shelter Animals

FUZZY FRIENDS
6321 Airport Rd. - 754-9444

Gizmo
4-year-old pug mix. I love to play and run! I am a very spry and sweet boy!

Leigh- 5-month-old Pointer mix. I am a sweet and loving girl! I love to show affection and play!

Petunia
7 month old Great Pyrenees-mix. I am a huge lovebug! I will melt in your arms and give you lots of love! I love to play, but I would rather be cuddling with you!

Shadow
1-year-old American Eskimo mix. I am vigorous and nimble, but I'm also sweet and loving!

Cinderella
5-year-old Domestic Shorthair Tabby. I am a princess and need a house all for myself. I like to lay around and do my own thing. Will you be my happily ever after?

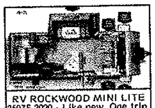
FARM & RANCH

Farm, Dairy Equipment

CLARK AUCTION
is currently accepting consignments for Farm & Ranch Equipment through Wednesday., August 4th, for auction on August 7th. #12479. 254-848-2333 www.cacwaco.com

RECREATION

Campers, Travel Trailers



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HEWITT TEXAS

COUNCIL AGENDA ITEM FORM

MEETING DATE: August 2, 2021

AGENDA ITEM #: 8

SUBMITTED BY: Lee Garcia, Finance Director

ITEM DESCRIPTION:

Vote to place adoption of the proposed 2021 tax rate on a future agenda and to set dates for two public hearings.

STAFF RECOMMENDATION/ITEM SUMMARY:

The Texas Tax Code requires the City Council take a record vote on the property tax rate projected to fund the Proposed FY 2021-2022 Annual Budget. This vote only establishes the "ceiling" for the property tax rate, sets two future public hearings dates on the property tax rate, and the adoption date of the property tax rate. The current tax rate projected is $.547838 which is greater than the no new revenue rate.

The first suggested motion below is setting the tax rate adoption for the City Council meeting of August 16th.

The second suggested motion below sets two public hearing dates for the projected tax rate used to fund the City's Annual Budget as August 9th and August 16th.

FISCAL IMPACT:

Amount Budgeted – N/A
Line Item in Budget – N/A

SUGGESTED MOTION:

1) "I move to vote to place adoption of a tax rate of $.547838 cents per $100 valuation, equaling $.192999 cents for debt service and $.354839 cents for maintenance and operations, as an action item for the August 16, 2021, council meeting to be held at 7:00 p.m., in Hewitt City Hall, Council Chambers, 200 Patriot Court, Hewitt, Texas" AND

2) "I move to set two public hearings to be held on Monday, August 9, 2021, at 7:00 p.m. and Monday, August 16, 2021, at 7:00 p.m., in Hewitt City Hall, Council Chambers, 200 Patriot Court, Hewitt, Texas."

ATTACHMENTS:

2021 Tax Rate Calculation Worksheet-Certified Values
Example of Notice to be published by Tax Assessor on August 11
Budget Calendar
De Minimis Flyer
State Comptroller 2021 Tax and Deadlines for cities of less than 30,000

2021 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Date: 07/23/2021 02:35 PM

City of Hewitt

Taxing Unit Name

Phone *(area code and number)*

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet.

This worksheet is provided to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate (No New Taxes)

The No-New-Revenue tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the No-New-Revenue tax rate should decrease.

The No-New-Revenue tax rate for a county is the sum of the No-New-Revenue tax rates calculated for each type of tax the county levies.

No-New-Revenue Tax Rate Activity	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	$963,186,331
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	$963,186,331
4. 2020 total adopted tax rate.	$0.547838/$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. **Original 2020 ARB values:**	$7,006,280
B. **2020 values resulting from final court decisions:**	$5,957,558
C. **2020 value loss.** Subtract B from A.[3]	$1,048,722
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. **2020 ARB certified value:**	$75,650,155

B. **2020 disputed value:**	$11,347,523
C. **2020 undisputed value.** Subtract B from A.[4]	$64,302,632
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	$65,351,354
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	$1,028,537,685
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.[5]	$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goodsin- transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
A. **Absolute exemptions.** Use 2020 market value:	$89,550
B. **Partial exemptions.** 2021 exemption amount or 2021 percentage exemption times 2020 value:	$5,016,038
C. **Value loss.** Add A and B.[5]	$5,105,588
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. **2020 market value:**	$0
B. **2021 productivity or special appraised value:**	$0
C. **Value loss.** Subtract B from A.[7]	$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	$5,105,588
13. 2020 adjusted taxable value. Subtract Line 12 from Line 8.	$1,023,432,097
14. Adjusted 2020 total levy. Multiply Line 4 by Line 13 and divide by $100.	$5,606,749
15. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.[8]	$79,244
16. Taxes in tax increment financing (TIF) for tax year 2020. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 16D, enter 0.[9]	$0
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 14 and 15, subtract Line 16.[10]	$5,685,993
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value	

includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 18). These homesteads include homeowners age 65 or older or disabled.[11]	
A. **Certified values:**	$1,121,282,323
B. **Counties:** Include railroad rolling stock values certifiedby the Comptroller's office:	$0
C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	$0
D. **Tax increment financing:** Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.[12]	$0
E. Total 2021 value. Add A and B, then subtract C and D.	$1,121,282,323
19. Total value of properties under protest or not included on certified appraisal roll.[13]	
A. **2021 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	$9,839,337
B. **2021 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	$0
C. **Total value under protest or not certified:** Add A and B.	$9,839,337
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20.[17]	$1,131,121,660
22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed.[18]	$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be	$14,486,854

determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2021.[19]	
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	$14,486,854
25. 2021 adjusted taxable value. Subtract Line 24 from Line 21.	$1,116,634,806
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by $100.[20]	$0.509207/$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate.[21]	

[1]Tex. Tax Code Section 26.012(14)
[2]Tex. Tax Code Section 26.012(14)
[3]Tex. Tax Code Section 26.012(13)
[4]Tex. Tax Code Section 26.012(13)
[5]Tex. Tax Code Section 26.012(15)
[6]Tex. Tax Code Section 26.012(15)
[7]Tex. Tax Code Section 26.012(13)
[8]Tex. Tax Code Section 26.012(13)
[9]Tex. Tax Code Section 26.03(c)
[10]Tex. Tax Code Section 26.012(13)
[11]Tex. Tax Code Section 26.012,26.04(c-2)
[12]Tex. Tax Code Section 26.03(c)
[13]Tex. Tax Code Section 26.01(c) and (d)
[14]Tex. Tax Code Section 26.01(c)
[15]Tex. Tax Code Section 26.01(d)
[16]Tex. Tax Code Section 26.012(6)(b)
[17]Tex. Tax Code Section 26.012(6)
[18]Tex. Tax Code Section 26.012(17)
[19]Tex. Tax Code Section 26.012(17)
[20]Tex. Tax Code Section 26.04(c)
[21]Tex. Tax Code Section 26.04(d)
[22]*Reserved for expansion*

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The Voter-Approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O):** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt:** The debt tax rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	$0.327866/$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$1,028,537,685
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by $100.	$3,372,225
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. 2020 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent: Amount of additional sales tax collected and spent on M&O expenses in 2020. Enter amount from full year's sales tax revenue spent for M&O in 2020 fiscal year, if any. Other taxing units enter 0. Counties exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$1,077,183
B. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	$47,425
C. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	$0
D. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	$0
E. 2020 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$1,124,608
F. Add Line 30 to 31E.	$4,496,833

32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$1,116,634,806
33. 2020 NNR maintenance and operations rate (unadjusted). Divide Line 31F by Line 32 and multiply by $100.	$0.402712/$100
34. Rate adjustment for state criminal justice mandate.[23] **A. 2021 State Criminal Justice Mandate:** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. **B. 2020 State Criminal Justice Mandate:** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. **C.** Subtract B from A and divide by Line 32 and multiply by $100. **D.** Enter the rate calculated in C. If not applicable, enter 0.	$0 $0 $0 $0
35. Rate adjustment for indigent health care expenditures.[24] **A. 2021 indigent health care expenditures:** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2010, less any state assistance received for the same purpose. **B. 2020 indigent health care expenditures:** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. **C.** Subtract B from A and divide by Line 32 and multiply by $100. **D.** Enter the rate calculated in C. If not applicable, enter 0.	$0 $0 $0 $0
36. Rate adjustment for county indigent defense compensation.[25] **A. 2021 indigent defense compensation expenditures:** Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. **B. 2020 indigent defense compensation expenditures:**Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. **C.** Subtract B from A and divide by Line 32 and multiply by $100. **D.**Multiply B by 0.05 and divide by Line 32 and multiply by $100.	$0 $0 $0 $0

E. Enter the lessor of C and D. If not applicable, enter 0.	$0
37. Rate adjustment for county hospital expenditures.[26] **A. 2021 county hospital expenditures:** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. **B. 2020 county hospital expenditures:**Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. **C.** Subtract B from A and divide by Line 32 and multiply by $100. **D.**Multiply B by 0.08 and divide by Line 32 and multiply by $100. **E.** Enter the lessor of C and D. If not applicable, enter 0.	$0 $0 $0 $0 $0
38. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	$0.402712/$100
39. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. **- or -** **Taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08.[27]	$0.416806/$100
40. Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount. B. Subtract **unencumbered fund amount** used to reduce total debt. C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) D. Subtract **amount paid** from other resources.	$2,239,600 $0 $0 $0

E. **Adjusted debt.** Subtract B, C, and D from A.	$2,239,600
41. Certified 2020 excess debt collections. Enter the amount certified by the collector.[28]	$56,542
42. Adjusted 2021 debt. Subtract Line 41 from Line 40E.	$2,183,058
43. 2021 anticipated collection rate. A. Enter the 2021 anticipated collection rate certified by the collector:[29]	100.00%
B. Enter the 2020 actual collection rate	102.00%
C. Enter the 2019 actual collection rate	99.00%
D. Enter the 2018 actual collection rate	99.00%
E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, ente the rate from A. Note that the rate can be greater than 100%.[30]	100.00%
44. 2021 debt adjusted for collections. Divide Line 42 by Line 43E	$2,183,058
45. 2021 total taxable value. Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$1,131,121,660
46. 2021 debt tax rate. Divide Line 44 by Line 45 and multiply by $100.	$0.192999/$100
47. 2021 voter-approval tax rate. Add Lines 39 and 46.	$0.609805/$100
48. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

[23] Tex. Tax Code Section 26.044
[24] Tex. Tax Code Section 26.0442
[25] Tex. Tax Code Section 26.0442
[26] Tex. Tax Code Section 26.0443
[27] Tex. Tax Code Section 26.04(c-1)
[28] Tex. Tax Code Section 26.012(10) and 26.04(b)
[29] Tex. Tax Code Section 26.04(b)
[30] Tex. Tax Code Section 26.04(b)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes/strong>	
Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its No-New-Revenue and Voter-Approval tax rates to offset the expected sales tax revenue. This section should only be completed by a county, city or hospital district that is required to adjust its No-New-Revenue tax rate and/or Voter-Approval tax rate because it adopted the additional sales tax.	
Sales and Use Tax Worksheet	**Amount/Rate**
49. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.[20] Estimates of taxable sales may be obtained through the Comptroller's **Allocation Historical Summary** webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	$0
50. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2020 or in May 2021.** Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[34] **- or -** **Taxing units that adopted the sales tax before November 2020.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$1,077,183
51. 2021 total taxable value. Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$1,131,121,660
52. Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by $100.	$0.095232/$100
53. 2021 No-New-Revenue tax rate, unadjusted for sales tax.[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$0.509207/$100
54. 2021 No-New-Revenue tax rate, adjusted for sales tax. **Taxing units that adopted the sales tax in November 2020 or in May 2021.** Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2020.	$0.509207/$100
55. 2021 Voter-Approval tax rate, unadjusted for sales tax.[36] Enter the rate from Line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.609805/$100
56. 2021 Voter-Approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	$0.514573/$100

[31] *Reserved for expansion*
[32] Tex. Tax Code Section 26.041(d)
[33] Tex. Tax Code Section 26.041(i)
[34] Tex. Tax Code Section 26.041(d)
[35] Tex. Tax Code Section 26.04(c)
[36] Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Protection for Pollution Control	
A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control. This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.	
Voter-Approval Protection for Pollution Control Worksheet	**Amount/Rate**
57. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	$0
58. 2021 total taxable value. Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$1,131,121,660
59. Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by $100.	$0/$100
60. 2021 Voter-Approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	$0.514573/$100

[37]Tex. Tax Code Section 26.045(d)
[38]Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.[39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[41]

Unused Increment Rate Worksheet	Amount/Rate
61. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2018 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0.001000
62. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	$0
63. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0
64. 2021 unused increment rate. Add Lines 61, 62 and 63.	$0.001000/$100
65. 2021 voter-approval tax rate, adjusted for unused increment rate.[23] Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	$0.515573/$100

[39]Tex. Tax Code Section 26.013(a)
[40]Tex. Tax Code Section 26.013(c)
[41]Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate	
The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.[42] This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.[43]	
De Minimis Rate Worksheet	**Amount/Rate**
66. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 38 of the *Voter-Approval Tax Rate Worksheet*	$0.402712/$100
67. 2021 total taxable value. Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$1,131,121,660
68. Rate necessary to impose $500,000 in taxes. Divide $500,000 by Line 67 and multiply by $100.	$0.044203
69. 2021 debt rate. Enter the rate from Line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.192999/$100
70. De minimis rate.[23] Add Lines 66, 68 and 69.	$0.639914/$100

[42]Tex. Tax Code Section 26.012(8-a)
[43]Tex. Tax Code Section 26.063(a)(1)
[44]Tex. Tax Code Section 26.04(c)

SECTION 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 54 (adjusted for sales tax).	$0.509207/$100
Voter-Approval tax rate As applicable, enter the 2021 voter-approval tax rate from: Line 47, Line 48 (counties), Line 56 (adjusted for sales tax), Line 60 (adjusted for pollution control), or Line 65 (adjusted for unused increment).	$0.515573/$100
De minimis rate If applicable, enter the de minimis rate from Line 70.	$0.639914/$100

SECTION 8: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Tax Code.[44]

print here

Printed Name of Taxing Unit Representative

sign here ______________________________ ______________________

Taxing Unit Representative Date

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06(b-1) and 26.063(c).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies only to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

A tax rate of $____________________ per $100 valuation has been proposed by the governing body of

____________________________.

PROPOSED TAX RATE	$__________	per $100
NO-NEW-REVENUE TAX RATE	$__________	per $100
VOTER-APPROVAL TAX RATE	$__________	per $100
DE MINIMIS RATE	$ __________	per $100

The no-new-revenue tax rate is the tax rate for the __________ *(current tax year)* tax year that will raise the same amount of property tax revenue for __________ *(name of taxing unit)* from the same properties in both the __________ *(preceding tax year)* tax year and the __________ *(current tax year)* tax year.

The voter-approval rate is the highest tax rate that __________ *(name of taxing unit)* may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for __________ *(name of taxing unit)* exceeds the voter-approval rate for __________ *(name of taxing unit)*.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate for __________ *(name of taxing unit)*, the rate that will raise $500,000, and the current debt rate for __________ *(name of taxing unit)*.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that __________ *(name of taxing unit)* is proposing to increase property taxes for the __________ *(current tax year)* tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON __________ *(date and time)*

at __________ *(meeting place)*.

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If __________ *(name of taxing unit)* adopts the proposed tax rate, the qualified voters of the __________ *(name of taxing unit)* may petition the __________ *(name of taxing unit)* 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 __________ *(name of taxing unit)* will be the voter-approval tax rate of the __________ *(name of taxing unit)*.

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

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: ____________________

AGAINST the proposal: ____________________

PRESENT and not voting: ____________________

ABSENT: ____________________

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 ______________________ last year
(name of taxing unit)
to the taxes proposed to the be imposed on the average residence homestead by ______________________ this year.
(name of taxing unit)

	2019	2020	Change
Total tax rate (per $100 of value)	2019 adopted tax rate	2020 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per $100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value	2019 average taxable value of residence homestead	2020 average taxable value of residence homestead	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
Tax on average homestead	2019 amount of taxes on average taxable value of residence homestead	2020 amount of taxes on average taxable value of residence homestead	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2019 levy	(2020 proposed rate x current total value)/100	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

(Include the following text if these no-new-revenue tax rate adjustments apply for the taxing unit)

No-New-Revenue Tax Rate Adjustments

State Criminal Justice Mandate (counties)

The ________________ *(county name)* County Auditor certifies that ________________ *(county name)* County has spent $________________ *(amount minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. ________________ *(county name)* County Sheriff has provided ________________ *(county name)* information on these costs, minus the state revenues received for the reimbursement of such costs.

This increased the no-new-revenue tax rate by ____________ /$100.

Indigent Health Care Compensation Expenditures (counties)

The ________________ *(name of taxing unit)* spent $ __________ *(amount)* from July 1 __________ *(prior year)* to June 30 __________ *(current year)* on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.

For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $ __________ *(amount of increase)*.

This increased the no-new-revenue tax rate by ____________ /$100.

Indigent Defense Compensation Expenditures (counties)

The ________________ *(name of taxing unit)* spent $ __________ *(amount)* from July 1 __________ *(prior year)* to June 30 __________ *(current year)* to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted under Article 26.05, Code of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's enhanced indigent defense compensation expenditures is $ __________ *(amount of increase)*.

This increased the no-new-revenue tax rate by ____________ /$100.

Eligible County Hospital Expenditures (cities and counties)

The ________________ *(name of taxing unit)* spent $ __________ *(amount)* from July 1 __________ *(prior year)* to June 30 __________ *(current year)* on expenditures to maintain and operate an eligible county hospital.

For current tax year, the amount of increase above last year's eligible county hospital expenditures is $ __________ *(amount of increase)*.

This increased the no-new-revenue tax rate by ____________ /$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for ________________ *(name of taxing unit)* at ________________ *(telephone number)* or ________________ *(email address)*, or visit ________________ *(internet website address)* for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for ________________ *(name of taxing unit)* at ________________ *(telephone number)* or ________________ *(email address)*.

City of Hewitt, Texas

BUDGET CALENDAR 2021-2022

Annual Budget 2021-2022

Date	CREATION OF BUDGET
4/30	PRELIMINARY TAX ROLL RECEIVED
4/5 & 4/19 & 5/3	STRATEGIC PLAN
	City Council, City Manager, City Engineer and required staff, update the Strategic Plan to identify upcoming Capital Projects. Sources of funding for identified projects is discussed.
5/4	BUDGET CREATION BEGINS
	City Manager gives direction for the budget year. Department Heads begin work on their departmental budgets. HR begins work on Proposed Salary Schedules, changes to Titles, Promotions & Pay Adjustments. If needed, Department heads also prepare New Personnel Requests and Capital Outlay Requests. Department heads also update fees for the Master Fee Schedule.
5/24	COUNCIL BUDGET EXPECTATIONS
	Council gives budget direction to City Manager for upcoming budget year.
6/4	DEADLINE FOR BUDGET REQUESTS
	In advance to compiling proposed budgets, City Manager reviews proposed Salary Schedules and any proposed changes to Titles, Promotions, & Pay Adjustments. City Manager reviews with Department Heads individually their proposed budgets including Personnel Requests and Capital Outlay Requests. City Manger also reviews Revenue estimates. The department reviews include General Fund, Utility Fund and Drainage Fund. The Master Fee Schedule is reviewed for changes proposed by Department Heads.
6/15	DEADLINE FOR REVIEW WITH CITY MANAGER
	After final review with department heads, the City Manager prepares the Proposed Budget to present to City Council. The Proposed Budget includes a Statement regarding the Financial Condition of the City, Tax Information, Debt Information, Reserves, Capital Expenditures with provisions for financing, if needed, a Five Year List of Capital Projects and Personnel Information including Staffing by Fund and Department, PD & FD Step Charts, & Salary Schedule.
7/6 & 7/19	COUNCIL MEETINGS - PROPOSED BUDGET
	City Manager presents his Proposed Budget for Council discussion. City Council makes changes to Proposed Budget, if any, in preparation for Record Vote.

(continued)

Calendar for June 2021

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Calendar for July 2021

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Calendar for August 2021

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

City of Hewitt, Texas
BUDGET CALENDAR 2021-2022
Annual Budget 2021-2022

Date	BUDGET AND TAX RATE ADOPTION PROCESS BEGINS
7/25	CERTIFIED TAX VALUES DEADLINE
	Deadline to receive Certified Tax Values from Appraisal District.
7/26	TAX ASSESSOR CALCULATES CERTIFIED RATES
	Tax Assessor calculates Rates for No New Revenue (effective), Voter Approval (rollback), I&S (debt) and No New Revenue M&O (operations).
7/26	PUBLISH Required BUDGET NOTICE
	* "Notice of Public Hearing" in paper (Budget Notice). Per Charter, must publish 15 days prior to public hearing on budget. * "Notice of Public Hearing" on website (Budget Notice).
8/1	Proposed Budget available for public view in City Secretary's office and on website by August 1st per Charter.
8/2	Tax Assessor shall submit rates to governing body.
8/2	COUNCIL MEETING- TAKE RECORD VOTE
	* Council takes record vote on tax rate AND * Announces date and place for public hearing on the Proposed Budget. (8/9) * Announce date and place for public hearing on the Tax Rate. (8/9 & 8/16)
8/9	COUNCIL MEETING - PUBLIC HEARING ON BUDGET & TAX RATE
	* Public Hearing on the Budget. * Public Hearing on Tax Rate. * Announce date for Council to vote on Budget and Tax Rate. (8/16) * On website, add public hearing and tax rate adoption dates. (8/9 & 8/16) * Also, put Tax Notice on website.
8/11	TAX ASSESSOR publishes Required TAX NOTICE
	* Notice of public hearing in newspaper (published by Tax Assessor). (Public hearing on tax rate adoption at least 5 days from notice publishing.)
8/16	COUNCIL MEETING-ADOPT TAX RATE & BUDGET
	* Public Hearing on Tax Rate (At least 5 days from published Tax Notice.) * Ordinance accepting & approving Tax Roll. * Ordinance Levying a tax rate; special wording on increase in M&O tax revenue and $$ on $100k home. * Ordinance adopting revised Master Fee Schedule. * Ordinance adopting and appropriating Budgets.
8/16	Council signs paperwork from Tax Assessor setting rates.
8/17	Web Publishing of Adopted Budget.
10/1	BUDGET BECOMES EFFECTIVE

Calendar for August 2021

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

7/6 & 7/19	- Council-July Budget Workshop(s)
7/25	- Receive Certified Tax Roll
7/27	- Publish Budget Notice
8/2	- Council takes Record Vote setting upper limit to tax rate
8/9	- Council has hearing on budget and tax rate
8/11	- Tax Assessor's Publishes Notice
8/16	- Council adopts budget and tax rate

Effective M&O Rate is now No-New-Revenue M&O Rate.

Effective Tax Rate is now No-New-Revenue Tax Rate.

Rollback Tax Rate is now Voter-Approved-Rate.

NOTE: Council Meeting for Public Hearing on the Budget and Tax Rate can be the same meeting where the Budget and Tax Rate are adopted.

NOTE: Meeting on the 16th, is the deadline for calling for November election if proposed rate exceeds de minimus rate.

De Minimis Rate

De minimis rate The rate is equal to the sum of:

(A) a taxing unit's no-new-revenue maintenance and operations rate;

(B) the rate that when applied to a taxing current total value, will impose an amount of taxes equal to $500,000, and

(C) a taxing unit's current debt rate.

De minimis rate calculation example:

Step 1:

CURRENT YEAR TOTAL TAXABLE VALUE

÷

$500,000 X $100

=

RATE NECESSARY TO IMPOSE $500,000 IN TAXES

Step 2:

ADJUSTED CURRENT YEAR NNR M&O TAX RATE

+

RATE NECESSARY TO IMPOSE $500,000 IN TAXES

+

CURRENT YEAR DEBT RATE

=

DE MINIMIS RATE

Which taxing units calculate a de minimis rate?

TAXING UNIT	Yes	No
County	X	
Small City (population of 30,000 or less)	X	
Other Special Districts (M&O tax rate above 2.5 cents)	X	
City (population of 30,000 or more)		X
Hospital District		X
Junior College District		X
School District		X
Special Taxing Unit (M&O tax rate above 2.5 cents or less)		X
Water District		X

Tax increase elections for taxing units that calculate a de minimis rate depend on whether the adopted tax rate is greater than or less than the voter-approval rate AND the de minimis rate.

What adopted tax rates trigger an election or petition for a taxing unit with a de minimis rate?

ADOPTED TAX RATE IS:	
BELOW voter-approval tax rate	No election required
ABOVE voter-approval tax rate but **BELOW** de minimis rate	Voters may petition for an election
ABOVE voter-approval tax rate; Taxing unit does not calculate a de minimis rate	Election required
ABOVE voter-approval tax rate and **ABOVE** the de minimis rate	Election required

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1083
May 2020

August 9 – City council should **hold a record vote approving proposed tax rate**. Although there is not statutorily-defined procedure for the city council to follow in determining the proposed tax rate, this date effectively serves as the deadline, as the required notices of the tax rate hearing include the proposed tax rate (see below). Also, the required notice of the tax rate hearing requires the names of all members of the governing body, showing how each voted on the proposed tax rate and indicating the absences, if any, during the vote on the proposed tax rate. TEX. TAX CODE § 26.06(c) and 26.061. 26.063. **August 9** – Continuous **Internet and T.V. notice of tax rate public hearing** begins, if applicable. TEX. TAX CODE § 26.065. The notice must be posted continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate. *Id.* For content of published notice and Internet and T.V. notice, see Tax Code Sections 26.06(b-1), (b-2), and (b-3). **August 12** – Last day to **publish notice of tax rate hearing**. TEX. TAX CODE § 26.06(a) (the public hearing may not be held before the fifth day after the date the notice of the public hearing is given). The notice may be delivered by mail to each property owner, or may be published in a newspaper. TEX. TAX CODE § 26.06(c). If the notice is published in the newspaper, the city must also post the notice prominently on the home page of the city's website from the date the notice is first published until the public hearing is concluded. *Id.* The notice must be in the form prescribed by Tax Code Section 26.06 or 26.061, and must include the table described in Tax Code Section 26.062. A city adopting a rate triggering an automatic election or the ability to petition for an election must modify the notice in accordance with Tax Code Section 26.063. **August 15** – last day for **hearing on budget**. TEX. LOC. GOV'T CODE § 102.006(b) (hearing shall be before the date of the tax levy). Note that the hearing must be after the 15th day after the proposed budget is filed with the clerk. Also, the city must take some sort of **action on the budget** at conclusion of hearing. TEX. LOC. GOV'T CODE § 102.007. This action could be the adoption of the budget, or else a vote to postpone the final budget vote. It is generally accepted that the city need not adopt the budget at the end of the hearing.	**September 18** – last day to publish **notice of budget hearing**. TEX. LOC. GOV'T CODE § 102.0065 (not later than 10th day before the budget hearing). Note that the notice may not be published earlier than the 30th day before the hearing. The budget hearing notice must contain specific information about property tax increases. TEX. LOC. GOV'T CODE §102.0065(d). **September 22** – City council should **hold a record vote approving proposed tax rate**. Although there is not statutorily-defined procedure for the city council to follow in determining the proposed tax rate, this date effectively serves as the deadline, as the required notices of the tax rate hearing include the proposed tax rate (see below). Also, the required notice of the tax rate hearing requires the names of all members of the governing body, showing how each voted on the proposed tax rate and indicating the absences, if any, during the vote on the proposed tax rate. TEX. TAX CODE § 26.06(c) and 26.061. **September 22** – Continuous **Internet and T.V. notice of tax rate public hearing** begins, if applicable, and if the proposed tax rate will exceed the no-new-revenue rate. TEX. TAX CODE § 26.065. The notice must be posted continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate. *Id.* For content of published notice and Internet and T.V. notice, see Tax Code Sections 26.06(b-1), (b-2), and (b-3). **September 24** – Last day to **publish notice of tax rate hearing**, if the proposed tax rate will exceed the no-new-revenue rate, **or the meeting to adopt the tax rate**, if the tax rate does not exceed the no-new-revenue rate. TEX. TAX CODE § 26.06(a) (the public hearing may not be held before the fifth day after the date the notice of the public hearing is given). The notice may be delivered by mail to each property owner, or may be published in a newspaper. TEX. TAX CODE § 26.06(c). If the notice is published in the newspaper, the city must also post the notice prominently on the home page of the city's website from the date the notice is first published until the public hearing is concluded. *Id.* The notice must be in the form prescribed by Tax Code Section 26.06 or 26.061, and must include the table described in Tax Code Section 26.062. A city adopting a rate triggering an automatic election or the ability to petition for an election must modify the notice in accordance with Tax Code Section 26.063.

HEWITT
TEXAS

COUNCIL AGENDA ITEM FORM

MEETING DATE: August 2, 2021

AGENDA ITEM #: 11

SUBMITTED BY: Lee Garcia, Finance Director

ITEM DESCRIPTION:

Consider/discuss authorization for the City of Hewitt to issue requests for proposals (RFP) for administrative services and requests for qualifications (RFQs) for professional services for the American Rescue Plan Act of 2021.

STAFF RECOMMENDATION/ITEM SUMMARY:

The City of Hewitt has been designated by the American Rescue Plan Act of 2021 to receive a total of $3.7 million. Due to the complexity of the process and the amount involved, staff proposes to issue proposals from competent service provider(s) to assist the City in the overall management of this allocation, funded through the Department of Treasury.

FISCAL IMPACT:

Amount Budgeted – N/A
Line Item in Budget – N/A

SUGGESTED MOTION:

"I move to approve authorization for the City Manager to issue Requests For Proposals for administrative services and Requests For Qualifications for professional services as needed to meet the requirements of the Department of the Treasury regarding their $3.7 million allocation to the City."

ATTACHMENTS:

None