
CITY COUNCIL AGENDA

Notice is hereby given that the Rockport City Council will hold a special meeting on Tuesday, August 27, 2019, at 11:00 a.m. The meeting will be held at Rockport City Hall, 622 E. Market, Rockport, Texas. The matters to be discussed and acted upon are as follows:

Opening Agenda

1. Call meeting to order.

Public Hearing

2. Conduct the first public hearing for City of Rockport 2019 Property Tax Rate for taxpayers to have an opportunity to express their views on the increase; the City of Rockport will adopt the budget and tax rate for Fiscal Year 2019-2020 on September 24, 2019, at 6:30 p.m. at the Rockport Service Center located at 2751 State Highway 35 Bypass, Rockport, Texas.
3. Adjournment.

Special Accommodations

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at (361) 729-2213, ext. 225 or FAX (361) 790-5966 or email citysec@cityofrockport.com for further information. Braille is not available. The City of Rockport reserves the right to convene into executive session under Government Code 551.071-551.074 and 551.086.

Certification

I certify that the above notice of meeting was posted on the bulletin board at the Rockport Service Center, 2751 State Highway 35 Bypass, Rockport, Texas on Friday, August 23, 2017, at 3:30 p.m. and on the City's website at www.cityofrockport.com. I further certify that the following News Media were properly notified of this meeting as stated above: *The Rockport Pilot* and *Corpus Christi Caller Times*.


Teresa Valdez, City Secretary

CITY COUNCIL AGENDA
Special Meeting: Tuesday, August 27, 2019

AGENDA ITEM: 2

Conduct the first public hearing for City of Rockport 2019 Property Tax Rate for taxpayers to have an opportunity to express their views on the increase; the City of Rockport will adopt the budget and tax rate for Fiscal Year 2019-2020 on September 24, 2019, at 6:30 p.m. at the Rockport Service Center, 2751 State Highway 35 Bypass, Rockport, Texas.

SUBMITTED BY: City Manager Kevin Carruth

APPROVED FOR AGENDA: PKC

BACKGROUND: State statute requires the City to conduct two public hearings on the proposed *ad valorem* tax rate if the rate is above the effective tax rate, i.e. the tax rate results in any additional revenue above the current year. The proposed tax rate of \$0.420082 is \$.023778 higher than the effective rate and therefore requires two public hearings. The second public hearing is scheduled for the September 10, 2019, regular meeting. The accompanying public notice was published in the August 17, 2019, edition of *The Rockport Pilot*.

According to Texas Tax Code Title 1. Property Tax Code Subtitle D. Appraisal and Assessment Chapter 26. Assessment Section 26.06:

§ 26.06. Notice, Hearing, and Vote on Tax Increase.

- (d) At the public hearings, the governing body shall announce the date, time, and place of the meeting at which it will vote on the proposed tax rate.

FISCAL ANALYSIS: See accompanying tax rate analysis table.

RECOMMENDATION: At the close of the Public Hearing Mayor Rios shall state the following: **“The Rockport City Council will consider adoption of an Ordinance to adopt the tax rate for the City of Rockport Fiscal Year 2019 at the September 24, 2019 City Council meeting at 6:30 p.m. at the Rockport Service Center located at 2751 State Highway 35 Bypass, Rockport, Texas, 78382.”**

NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF ROCKPORT

A tax rate of \$0.420082 per \$100 valuation has been proposed for adoption by the governing body of City of Rockport. 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.

The governing body of City of Rockport proposes to use revenue attributable to the tax rate increase for the purpose of maintaining and increasing existing high quality services without reduction; compensating for changes enacted by the 2019 State Legislature; continued facility and service recovery following Hurricane Harvey; and preparation for and mitigation of negative impacts of future storms.

PROPOSED TAX RATE	\$0.420082 per \$100
PRECEDING YEAR'S TAX RATE	\$0.451963 per \$100
EFFECTIVE TAX RATE	\$0.396304 per \$100
ROLLBACK TAX RATE	\$0.406991 per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for City of Rockport from the same properties in both the 2018 tax year and the 2019 tax year.

The rollback tax rate is the highest tax rate that City of Rockport 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:

Jeri D. Cox
Tax Assessor-Collector, Aransas County
Aransas County Tax Office, 319 N Church St, Rockport
TX 78382
361-790-0160
jcox@aransascounty.org
www.aransascountytexas.gov

You are urged to attend and express your views at the following public hearings on the proposed tax rate:

First Hearing: August 27, 2019 at 11:00 AM at 2751 State Highway 35 Bypass, Rockport TX 78382.

Second Hearing: September 10, 2019 at 6:30 PM at 2751 State Highway 35 Bypass, Rockport TX 78382.

Certified Ad Valorem Tax Rate Comparison FY 2019-2020

	2019 Effective Tax Rate (ETR)	2019 Rollback Tax Rate	Same M&O 2018 Tax Rate	Alternate Tax Rate 5 5% Increase Above ETR	Alternate Tax Rate 6 6% Increase Above ETR
M & O Tax Rate	\$ 0.224376	\$ 0.235063	\$ 0.248198	\$ 0.244191	\$ 0.248154
I & S Tax Rate	\$ 0.171928	\$ 0.171928	\$ 0.171928	\$ 0.171928	\$ 0.171928
Total Tax Rate	\$ 0.396304	\$ 0.406991	\$ 0.420126	\$ 0.416119	\$ 0.420082
Total Taxable Value	\$ 1,324,749,667	\$ 1,324,749,667	\$ 1,324,749,667	\$ 1,324,749,667	\$ 1,324,749,667
Total Tax Levy					
Total Tax Levy	\$ 5,250,036	\$ 5,391,612	\$ 5,565,618	\$ 5,512,538	\$ 5,565,038
Over 65 Frozen taxes	\$ 910,047	\$ 910,047	\$ 910,047	\$ 910,047	\$ 910,047
Disabled Frozen taxes	\$ 16,396	\$ 16,396	\$ 16,396	\$ 16,396	\$ 16,396
Total Tax Levy	\$ 6,176,479	\$ 6,318,055	\$ 6,492,061	\$ 6,438,981	\$ 6,491,481
Total Tax Revenue					
Total Levy	\$ 6,176,479	\$ 6,318,055	\$ 6,492,061	\$ 6,438,981	\$ 6,491,481
Collection Ratio	99.5%	99.5%	99.5%	99.5%	99.5%
Total Tax Revenue	\$ 6,145,597	\$ 6,286,465	\$ 6,459,600	\$ 6,406,786	\$ 6,459,024
Revenue Allocation by Fund					
M & O General Fund	\$ 3,867,843	\$ 4,008,711	\$ 4,181,846	\$ 4,129,032	\$ 4,181,270
I&S Debt Service Fund	\$ 2,277,754	\$ 2,277,754	\$ 2,277,754	\$ 2,277,754	\$ 2,277,754
Total Tax Revenue	\$ 6,145,597	\$ 6,286,465	\$ 6,459,600	\$ 6,406,786	\$ 6,459,024
Revenue Difference					
Additional Revenue	\$102,847	\$140,868	\$314,004	\$261,189	\$313,427
% Increase in Revenue	0.00%	2.24%	4.86%	4.08%	4.85%
Residential Taxpayer Impact Analysis					
Residential Value	ETR	Difference in Tax Paid from Effective Tax Rate			
	Tax Paid	Rollback Tax Rate	Same 2018 Rate	Alt Tax Rate 5	Alt Tax Rate 6
Average Market - \$229,641	\$910.08	\$24.54	\$54.71	\$45.50	\$54.60
Average Taxable - \$224,641	\$890.26	\$24.01	\$53.51	\$44.51	\$53.42
Median - \$170,060	\$673.95	\$18.17	\$40.51	\$33.70	\$40.44