



AGENDA  
PUBLIC HEARING  
SPECIAL MEETING

TUESDAY, SEPTEMBER 3, 2019 @ 7:00 p.m.  
JOSEPHINE CITY HALL, 201 MAIN STREET, JOSEPHINE, TEXAS

Joe Holt	Mayor
Doug Ewing - Mayor Pro Tem	Place 1
Katrina Heifner-Donihoo	Place 2
Becca Lutjen	Place 3
Cedric Powell	Place 4
Jason Turney	Place 5

The City of Josephine reserves the right to realign the order of the Agenda at any time prior to adjournment. If during the course of the meeting covered by this notice, the City Council should determine that a closed or executive meeting or session of the City Council or a consultation with the attorney for the City should be held or is required, then such closed or executive meeting or session or consultation with attorney as authorized by the Texas Open Meeting Act, Texas Government Code §551.001 et seq. (the "Act"), will be held by the City Council at the date, hour and place given in this notice or as soon after the commencement of the meeting covered by this notice as the City Council may conveniently meet in such closed or executive meeting or session or consult with the attorney for the City concerning any and all subjects and all purposes permitted by the Act, including, but not limited to the following sanctions and purposes:

Texas Government Code Section

§551.071 – *Private consultation with the attorney for the City of Josephine*

§551.072 – *Discussing purchase, exchange, lease or value of real property*

§551.073 – *Discussing gifts and donations*

§551.074 – *Discussing personnel or to hear complaints against personnel*

§551.087 – *Discussing economic development negotiations*

- 1) CALL TO ORDER – ROLL CALL – PLEDGE OF ALLEGIANCE
- 2) INVOCATION

**FIRST PUBLIC PROPOSED PROPERTY TAX HEARING**

- A) The proposed tax rate of \$0.575000 per \$100 of taxable value is effectively a 7.68 percent increase in the tax rate. The tax rate will effectively be raised by 7.71 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$-4.04.
- B) Close Public Hearing
- C) Adjournment

This facility is wheelchair accessible and handicapped accessible parking spaces are available. Requests for accommodations or interpretive services must be made forty-eight (48) hours prior to this meeting. Please contact the City Secretary's office at 972-843-8282 or FAX 972-843-8377. I, PATTI BROOKS, CITY SECRETARY of the City of Josephine, Texas, do hereby certify that this notice was posted on the monitor in the lobby of the City Hall, the city website: [www.cityofjosephinetx.com](http://www.cityofjosephinetx.com), the post office and the Josephine Market, a place readily accessible to the public at all times, on the 30<sup>th</sup> day of August 2019 and remained so posted for at least 72 continuous hours preceding the scheduled time of said meeting.

APPROVED BY:  
Joe Holt, Mayor

Patti Brooks, City Secretary

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**City of Josephine**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$95,529,967
2. Last year's M&O tax rate. Enter Line 26 of the Rollback Tax Rate Worksheet.	\$0.491312/\$100
3. M&O taxes refunded for years preceding tax year 2018. Enter Line 28E of the Rollback Tax Rate Worksheet.	\$424
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$469,774
5. This year's total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$110,505,563
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.487266/\$100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$538,456
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$68,682
<b>Comparison of Total Tax Rates</b>	
9. Effective Total Tax Rate.	\$0.533965/\$100
10. This year's proposed total tax rate.	\$0.575000/\$100
11. This year's rate minus effective rate. Subtract line 9 from line 10.	\$0.041035
12. Percentage change in total tax rate. Divide Line 11 by line 9.	7.68%
<b>Comparison of M&amp;O Tax Rates</b>	
13. Effective M&O Tax Rate. Enter line 30 of the Rollback Tax Rate Worksheet. Adjust for Sales Tax using Line 44 of the Sales Tax Worksheet, if necessary.	\$0.452378/\$100
14. This year's proposed M&O tax rate.	\$0.487266/\$100
15. This year's rate minus effective rate. Subtract line 13 from line 14.	\$0.034888
16. Percentage change in M&O tax rate. Divide line 15 by line 13.	7.71%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.491312/\$100
19. This year's proposed M&O tax rate.	\$0.487266/\$100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	\$-4.04

**Worksheet for Calculation of Tax Increase  
City of Josephine**

Date: 08/14/2019 01:26 PM

1. 2018 taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$95,529,967
2. 2018 total tax rate. Enter Line 4 of the Effective Tax Rate Worksheet.	\$0.580000/\$100
3. 2018 tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add ETR line 13.	\$554,497
4. 2019 total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$110,505,563
5. 2019 proposed tax rate. Enter the proposed tax rate approved by the Governing Body.	\$0.575000/\$100
6. 2019 tax levy. Multiply line 4 times line 5 and divide by 100.	\$635,407
7. Tax levy increase (decrease). Subtract line 3 from line 6.	\$80,910
8. Percentage levy increase (decrease). Divide line 7 by line 3. Multiply by 100.	14.59%
9. Notice & hearing limit. Enter the lower of the effective tax rate or the rollback tax rate.	\$0.533965
10. Percentage tax increase (decrease)*. Subtract Line 9 from Line 5. Divide result by Line 9. Multiply by 100.	7.68%

\*Amount by which the proposed tax rate exceed the lower of the rollback tax rate or the effective tax rate. This figure was previously published in the Notice of Public Hearing on Tax Increase and the Notice of Tax Revenue Increase.