



## CITY OF EL LAGO

MEETING OF THE CITY COUNCIL  
411 TALLOWOOD DRIVE, EL LAGO, TEXAS 77586  
SEPTEMBER 13, 2023 – 7:00 P.M.

NOTICE is hereby given of a meeting of the City Council of the City of El Lago, County of Harris, State of Texas, to be held at seven o'clock (7:00) PM on September 13, 2023 at the City Hall Events Room, 411 Tallowood Drive, El Lago, Texas, for the purpose of considering the numbered items below.

### AGENDA

#### 1. Call to Order

#### 2. Invocation and/or Pledge of Allegiance

#### 3. Declaration of a Quorum

3.1. *Announce Absent Members of Council*

#### 4. Citizen Comments

*Citizens who wish to speak to the City Council will be heard at this time. In compliance with the Texas Open Meetings Act, unless the subject matter of the comment is on this agenda, the City staff and City Council Members are prevented from discussing the subject and may respond only with brief statements of factual information or existing policy. Citizens are limited to three (3) minutes for their comments to the City Council.*

#### 5. Public Hearing

5.1. *Public hearing regarding the proposed tax rate of \$0.427244 per \$100 valuation for 2023.*

#### 6. New Business

- 6.1. *Consider/Approve the property tax rate be increased by the adoption of a tax rate of \$0.427244, which is effectively a 8.07 percent increase in the tax rate.*
- 6.2. *Consider/Approve the portion of the 2023 tax rate dedicated to maintenance and operations be \$0.384548 and debt service be \$0.042696.*
- 6.3. *Consider/Approve Ordinance 502 Levying Ad Valorem taxes for the tax year 2023 for the use and support of the municipal government of the City of El Lago's FY2024 budget with a total tax rate of \$0.427244.*

#### 7. Adjournment

**ALL AGENDA ITEMS ARE SUBJECT TO ACTION**

*The City Council of the City of El Lago, Texas, reserves the right to adjourn into executive session at any time during the course of the meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), §551.077 (Agency Financed by Federal Government), §551.084 (Exclusion of Witness from Hearing), §551.086 (Meeting Concerning Municipally Owned Utility), §551.087 (Deliberations Regarding Economic Development), §551.088 (Deliberations Regarding Licensing Testing Exam), & §418.183(f) (Texas Disaster Act: regarding Critical Infrastructure).*

*In compliance with the Americans with Disabilities Act, the City of El Lago will provide for reasonable accommodations for persons attending City Council Meetings. Requests should be received 48 hours prior to the meetings. Please contact the City office at 281-326-1951.*

**I CERTIFY THAT A COPY OF THIS NOTICE OF THE CITY COUNCIL MEETING FOR THE DATE LISTED ABOVE WAS POSTED AT CITY HALL, 411 TALLOWOOD DRIVE, EL LAGO, TEXAS, AT LEAST 72 HOURS IN ADVANCE PER THE TEXAS OPEN MEETINGS ACT.**

*Missie Adkins*  
Missie Adkins, Acting City Secretary

**ORDINANCE NO. 502**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EL LAGO, TEXAS; PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF EL LAGO, TEXAS FOR THE TAX YEAR 2023; PROVIDING THE DATE ON WHICH SUCH AD VALOREM TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND, REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.**

\* \* \* \* \*

**WHEREAS**, Section 26.05 of the Texas Property Tax Code (the "Tax Code") provides that before the latter of September 30<sup>th</sup> or the 60<sup>th</sup> day after the date a municipality receives the certified appraisal roll the governing body of the municipality shall adopt a tax rate for the municipality for the current tax year; and

**WHEREAS**, Section 26.05 of the Tax Code further provides that where the tax rate consists of two components - one which will impose the amount of taxes needed to pay the municipality's debt service, and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year - and each of the two components must be separately approved by the governing body of the municipality; and

**WHEREAS**, the proposed tax rate for the current tax year of the City of El Lago, Texas, (the "City") consists of two such components: a tax rate of **\$0.042696 for debt service**; and, a tax rate of **\$0.384548 to fund maintenance and operation expenditures**; and

**WHEREAS**, by motion adopted by the City Council of the City (the "Council"), at a meeting of the Council held on September 13, 2023, the Council approved the tax rate of **\$0.042696 for debt service**, and a tax rate of **\$0.384548 to fund maintenance and operation expenditures**; and

**WHEREAS**, all notices and hearings required by law as a prerequisite to the adoption of this Ordinance have been timely and properly given and held; and

**WHEREAS**, having separately approved the tax rate for debt service and maintenance and operation expenditures, it is necessary and appropriate for the Council to now formally adopt this Ordinance providing for the levy and collection of ad valorem taxes for the tax year 2023 for the City; and **NOW, THEREFORE**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL LAGO, TEXAS:**

**SECTION 1. THAT** the facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

**SECTION 2. THAT** there is hereby levied, for the tax year 2023, to fund the City's Fiscal Year 2023-2024 Municipal Budget, an ad valorem tax at the total rate of **\$0.427244 on each one hundred dollars (\$100) of assessed valuation** on all property-real, personal, and mixed-within the corporate limits of the City of El Lago, Texas (the "City"), upon which an ad valorem tax is authorized by law to be levied by the City Council of the City (the "Council"). All such taxes shall be assessed and collected in current money of the United States of America.

**SECTION 3. THAT** of the total ad valorem tax levied in Section 2 of this Ordinance, **\$0.042696** is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the City's Fiscal Year 2023-2024 Municipal Budget.

**SECTION 4. THAT** of the total ad valorem tax levied in Section 2 of this Ordinance, **\$0.384548** is levied to fund maintenance and operation expenditures of the City for the Fiscal Year 2023- 2024 Municipal Budget.

**SECTION 5. THAT** the following statements are true and, therefore, required by law:

**“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.69 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-5.26.”**

**SECTION 6. THAT** the ad valorem taxes levied through this Ordinance, in the total amount of **\$0.427244 on each one hundred dollars (\$100.00) of assessed valuation**, as reflected by Sections 2, 3, and 4 of this Ordinance, shall be due and payable on or before January 31, 2024, and any ad valorem taxes due the City and not paid on or before January 31, 2024 shall bear penalty and interest as prescribed in the Texas Tax Code.

**SECTION 7. THAT** in the event any clause, phrase, provision, sentence, or part of this Ordinance, or the application of this Ordinance, to any person or circumstance shall, for any reason, be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole, or in part, other than the part declared to be invalid or unconstitutional, and the Council declares that it would have passed each and every part of this Ordinance notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

**SECTION 8. THAT** all other ordinances, and any parts of other ordinances, in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

**PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 13, 2023  
RECORD VOTE OF THE CITY COUNCIL:**

<b><u>Council Member</u></b>	<b><u>Position</u></b>	<b><u>For</u></b>	<b><u>Against</u></b>	<b><u>Present</u></b>	<b><u>Absent</u></b>
Charles Parette	1				
Jeff Michalak	2				
Darin Clark	3				
John Skelton	4				
Ann Vernon	5				

**SIGNATURES**

**FOR THE CITY OF EL LAGO:**

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**SHAWN FINDLEY, MAYOR**

**ATTEST:**

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**Missie Adkins, Acting City Secretary**