



CITY OF EL LAGO

AGENDA

SPECIAL CITY COUNCIL MEETING
411 TALLOWOOD DRIVE, EL LAGO,

TEXAS 77586

AUGUST 17, 2026

7:00 P.M.

NOTICE is hereby given of a special meeting of the City Council of the City of El Lago, County of Harris, State of Texas, to be held on August 17, 2026, at 7:00 p.m. at: City Hall Events Room, 411 Tallowood Drive, El Lago, Texas, for the purpose of considering the following numbered items.

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. New Business

- 5.1. Consider/Approve the property tax rate be decreased by the adoption of a tax rate of \$0.45258 per \$100 valuation, which is effectively a .88 percent decrease in the tax rate*
- 5.2. Consider/Approve the portion of the 2026 tax rate dedicated to Maintenance and Operations (M&O) be \$0.45258 and the Interest and Sinking (I&S) tax rate be \$0.000*
- 5.3. Consider/Approve Ordinance 528 Levying Ad Valorem taxes for the tax year 2026 for the use and support of the municipal government of the City of El Lago's FY2027 budget with a total tax rate of \$0.45258 per \$100 valuation*

6. Adjournment

ALL AGENDA ITEMS ARE SUBJECT TO ACTION

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. 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).

I CERTIFY THAT A COPY OF THIS NOTICE OF 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.

_____, City Secretary

ORDINANCE NO. 528

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 2026; 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 30th or the 60th 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") is a total tax rate of \$0.45258 per \$100 valuation, all of which is dedicated to maintenance and operation expenditures, with no tax rate levied for debt service because the city's outstanding debt has been retired; and

WHEREAS, by motion adopted by the City Council of the City (the "Council"), at a meeting of the Council held on August 17, 2026, the Council approved the tax rate of \$0.45258 to fund maintenance and operation expenditures and no debt service tax rate for the 2026 tax year; 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 approved the maintenance and operation tax rate and determined that no debt service tax rate is required for the 2026 tax year, 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 2026 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 2026, to fund the City's Fiscal Year 2026-2027 Municipal Budget, an ad valorem tax at the total rate of \$0.45258 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 no portion of the total ad valorem tax levied in Section 2 is dedicated to debt service, as the city has retired all outstanding debt requiring payment through an Interest and Sinking (I&S) tax.

SECTION 4. THAT of the entire ad valorem tax levied in Section 2 of this Ordinance, **\$0.45258** is levied to fund maintenance and operation expenditures of the City for the Fiscal Year 2026- 2027 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 6.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$27.62.”

SECTION 6. THAT the ad valorem taxes levied through this Ordinance, in the total amount of \$0.45258 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, 2027, and any ad valorem taxes due the City and not paid on or before January 31, 2027 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 AUGUST 17, 2026 RECORD
VOTE OF THE CITY COUNCIL:**

<u>Council Member</u>	<u>Position</u>	<u>For</u>	<u>-</u>	<u>Against</u>	<u>Present</u>	<u>Absent</u>
Charles Parette	1					
Jeff Michalak	2					
Russell Tucker	3					
James May	4					
John Ennis	5					

FOR THE CITY OF EL LAGO:

SHAWN FINDLEY, MAYOR

ATTEST:

Jeannie Kubricht, City Secretary