



**AGENDA**  
**SPECIAL CITY COUNCIL MEETING PUBLIC HEARING**  
**AUGUST 20, 2024, @ 6:00 P.M.**  
**JOSEPHINE CITY HALL, 201 MAIN STREET, JOSEPHINE, TEXAS 75173**

City of Josephine YouTube Channel – live stream available.

<https://www.youtube.com/@CityofJosephine>

Jason Turney	Mayor
Doug Ewing	Mayor Protem - Place 1
Brad Ahlfinger	Place 2
Alex Esquivel	Place 3
Dr. Pam Sardo	Place 4
Gary Chappell	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*

The Public hearing advertised for August 20, 2024, at 6 pm to receive public input on Land Use Assumptions and a capital Improvement Plan related to possible adoption of Water, Wastewater and Roadway Impact Fees has been cancelled and will be rescheduled for a future date.

1. Call to Order – Roll Call.
2. Pledge of Allegiance.
3. Invocation

**4. Citizen Comments**

At this time, any person may address the Council regarding an item that is not on the agenda. Anyone wishing to address the Council on an item on the agenda may do so at this time or wait until the item is considered. Each person must state his or her address for the record and each person will have up to three minutes. Because of state law, no discussion or action may be taken at this meeting on items not listed on this agenda, other than to make statements to specific information in response to a citizen’s inquiry or to recite existing policy in response to the inquiry, or to consider and act to place the item on a future council agenda.

A) Roll Call Vote to ratify the property tax increase reflected in the Budget for Fiscal Year 2024-2025.

## **PUBLIC HEARING FOR PROPOSED PROPERTY TAX RATE**

B) Open Public Hearing to receive input regarding the Proposed Property Tax Rate.

C) The proposed tax rate of \$0.468097 per \$100 of taxable value is effectively an 8.09 percent increase in the tax revenue. The tax rate will effectively be raised by 7.54 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$0.00.

Tax Worksheet

D) Close Public Hearing.

E) Discuss, consider, and act on adoption of Ordinance No. 2024-08-20 setting the Proposed Property Tax Rate for Fiscal Year 2023-2024 at a rate of \$0.468097 per \$100 valuation; levying taxes to provide revenue for the payment of current expenses; providing for an interest and sinking fund for all outstanding debt of the City of Josephine beginning October 1, 2024, and ending September 30, 2025, on all property within the corporate limits of the City of Josephine appointing each levy for the specific purpose and providing for collection of all annual taxes by state law.

Proposed Ordinance

### 5. Adjournment

I, PATTI BROOKS, CITY SECRETARY of the City of Josephine, Texas, do hereby certify that this notice was posted on the city website at: [www.cityofjosephinetx.com](http://www.cityofjosephinetx.com), the Post Office, the City Park Bulletin Board and the front window of the City Hall on the 16<sup>th</sup> day of August 2024 and remained so posted for at least 72 continuous hours preceding the scheduled time of said meeting.

Approved By: Jason Turney, Mayor

Attest: 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 8 of the No-New-Revenue Tax Rate Worksheet.	\$229,720,520
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.356622/\$100
3. M&O taxes refunded for years preceding tax year 2023. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$4,385
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$823,618
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$272,411,353
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.356623/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$971,482
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$147,864
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.433067/\$100
11. This year's proposed total tax rate.	\$0.468097/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.035030
13. Percentage change in total tax rate. Divide Line 12 by line 10.	8.09%
<b>Comparison of M&amp;O Tax Rates</b>	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.331629/\$100
15. This year's proposed M&O tax rate.	\$0.356623/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.024994
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	7.54%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.356622/\$100
20. This year's proposed M&O tax rate.	\$0.356623/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$0.00

**CITY OF JOSEPHINE, TEXAS**  
**ORDINANCE NO. 2024-08-20**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOSEPHINE, COLLIN COUNTY AND HUNT COUNTY, TEXAS, LEVYING THE AD VOLEM TAXES FOR THE TAX YEAR 2024 (FISCAL YEAR 2024-2025) AT A RATE OF \$0.468097 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF JOSEPHINE AS OF JANUARY 1, 2024, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF JOSEPHINE; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JOSEPHINE, COLLIN COUNTY AND HUNT COUNTY, TEXAS, THAT:**

**SECTION 1.** There is hereby levied and shall be assessed for the tax year 2024 on all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Josephine, Collin County and Hunt County, Texas, and not exempt by the Constitution of the State and valid State Laws, a tax of \$0.468097 on each \$100 assessed valuation of taxable property apportioned and distributed as follows:

(a) For the purpose of defraying the current expenditures of the municipal government of the City of Josephine, a tax of \$0.356623 on each and every \$100 assessed value on all taxable property for Maintenance and Operations and;

(b) For the purpose of defraying the current debt for the City of Josephine, a tax of \$0.111474 on each and every \$100 assessed value on all taxable property for Interest & Sinking Fund.

**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 7.54 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.**

**SECTION 2.** All ad valorem taxes shall become due and payable on October 1, 2024, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2025. There shall be no discount for payment of taxes prior to February 1, 2025. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

(a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

(b) Provided, however, a tax delinquent on July 1, 2025, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2024 and taxes for all future years that become delinquent on or after February 1, but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty, and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Texas assessed against tangible personal property for the year 2023 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2024 and taxes for future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 25.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty, and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

**SECTION 3.** The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 4.** The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

**SECTION 5.** Should any word, sentence, paragraph, subdivision, clause, phrase, or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

**SECTION 6.** All ordinances of the City of Josephine, Collin County and Hunt County, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

**SECTION 7.** This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

**DULY PASSED** by the City Council of the City of Josephine, Texas, on the 20<sup>th</sup> day of August 2024.

**ATTEST:**

**APPROVED BY:**

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**Patti Brooks, City Secretary**

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**Jason Turney, Mayor**