



# Special Council Meeting Agenda

Wednesday, September 22, 2021 at 1:30 PM  
8301 Westview Drive, Houston, Texas 77055

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**Notice is hereby given of a Special Council Meeting of the City of Hilshire Village, Texas Council to be held on Wednesday, September 22, 2021 at 1:30 PM in the City Hall Council Chambers at 8301 Westview, Houston, Texas 77055**

**The meeting will be in person and social distancing is requested. Face Mask are recommended.**

**Any person may participate and address the City Council by Zoom, telephone, personal appearance at City Hall, or by writing.**

Time: Wednesday, Sep 22, 2021 01:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://zoom.us/j/91727668455?pwd=OFIEM1RGQ1V3Mmc3aHE1WDdBekxWQT09>

Meeting ID: 917 2766 8455 Passcode: 037106

One tap mobile

+1 346 248 7799 US (Houston)

Meeting ID: 917 2766 8455 Passcode: 037106

This written notice, the meeting agenda, and the agenda packet, are posted online at <http://www.hilshirevillagetexas.com>.

The public will be permitted to offer public comments in person or electronically as provided by the agenda and as permitted by the presiding officer during the meeting.

**IF YOU WOULD LIKE TO SEND YOUR COMMENTS PRIOR TO THE MEETING PLEASE SEND TO [susan.blevins@hilshirevillagetexas.com](mailto:susan.blevins@hilshirevillagetexas.com).**

A recording of the telephonic meeting will be made, and will be available to the public in accordance with the Open Meetings Act upon written request. The matters to be discussed and acted on at the meeting are shown on the agenda below: If you need extra instructions for the use of Zoom please call prior to one (1) hour before meeting (713-973-1779).

1. **CALL TO ORDER**

1.A. Roll Call

2. **CITIZEN'S COMMENTS**

*This is an opportunity for citizens to speak to Council relating to agenda and non- agenda items. Comments are limited up to three minutes. If the topic the speaker wishes to address is on the agenda, the speaker can either speak at this time or defer comments until such time the item is discussed.*

*Speakers are required to address council at the microphone and give their name and address prior to voicing their concerns.*

*Note: To comply with provisions of the Open Meetings Act, the City Council may not deliberate on items discussed under this agenda item. Items that cannot be referred to the City staff for action may be placed on a future City Council agenda. A copy of any prepared remarks or notes to be used and/or distributed by the speaker must be presented to the City Secretary prior to the beginning of the meeting.*

3. **DISCUSSION AND POSSIBLE ACTION**

**3.A.** Discussion and Possible Approval of a component of the tax rate the in the amount of \$0.134835/100 for the purpose of paying the accruing interest and to provide a sinking fund for payment of the indebtedness of the City for the FYE 2022

**3.B.** Discussion and Possible Approval of a component of the tax rate in the amount of \$0.455049/100 for the purpose of funding the maintenance and operation expenditures of the City for the FYE 2022

**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 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.73.**

**3.C.** Approval of the 2021 property tax rate be increased by the adoption of a tax rate of \$0.589884/100 which is effectively a 2.35 percent increase in the tax rate.  
[This Vote must be a Record Vote]

**3.D.** Approval of the City of Hilshire Village Ordinance Number 813-2021 providing for the Levy and Collection of Ad Valorem Taxes for the Year 2021 Providing for Two components to the Proposed Tax Rate consisting of a Tax Rate of \$0.134835/100 for the purpose of paying the accruing interest and to provide a sinking fund for payment of the indebtedness of the City and a Tax Rate of \$0.455049/100 for the purpose of funding Maintenance and Operation Expenditures.

**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 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.73. THE TOTAL PROPERTY TAX RATE IS A 2.35 PERCENT INCREASE.**

4. **CLOSED EXECUTIVE SESSION:** City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters on this agenda as authorized by Texas Government Code, Sections 551.071 (Consultation with Attorney) Sections 551.074 (Personnel Matters) and Sections (Security Devices or Security Audits).

4.A. None at the time of the Agenda Posting

4.B. Discussion and Possible Action to deliberate and consider any actions necessary on any items discussed in the Executive Session. **(NONE AT THE TIME AGENDA POSTED)**

5. **DISCUSSION AND POSSIBLE ACTION**

6. **ADDITIONAL COUNCIL COMMENTS**

7. **ANNOUNCEMENTS**

8. **ADJOURNMENT**

NOTE: Agenda items may not necessarily be considered in the order that they appear. With regard to any item, Council may take various actions, including but not limited to rescheduling an item in its entirety or for particular action at a future date or time.

NOTE: IN THE EVENT A QUORUM OF THE CITY COUNCIL IS NOT PRESENT, THE REPORTING MEMBERS WHO ARE PRESENT WILL MEET AS A SUB-COMMITTEE, FOR DISCUSSION PURPOSE ONLY, REGARDING THE ABOVE AGENDA ITEM(S).

City Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above as authorized by Texas Government Code, Sections 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), 551.087 (Economic Development), and 551.086 (Certain Public Power Utilities: Competitive Matters). Following the executive session, if any, City Council may act in open session on any item discussed in the executive session.

**I, Susan Blevins, do hereby certify that the above Notice of Meeting and Agenda for the City Council of the City of Hilshire Village was posted in a place convenient and readily accessible September 17, 2021 at 3:00 p.m.**

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretative service must be made 48 hours prior to this meeting. Please contact the City Hall at 713-973-1779 or FAX -713-973-7793 for further information.

**FYE 2022 Budget**

The actual taxable value for tax year 2021  
 2021 Certified Estimates \$264,998,842.00  
 estimated 2021 value is \$265,845,890.00

	TAX YEAR 2019 FYE 2020	TAX YEAR 2020 FYE 2021	TAX YEAR 2021 FYE 2022		FYE 2022 Prop. Tax Revenue	FYE 2022 Other Revenue	FYE 2022 Total Expense	Surplus/ (Deficit)
1								
2	Certified Roll LINE 25	\$ 246,487,564	\$ 246,382,453	\$ 265,845,890				
3	M&O USING NO NEW REVENUE RATE	0.399145	0.434122	0.441513	\$ 1,173,744	\$ 292,629	\$ 1,497,555	\$ (31,182)
4	M&O USING VOTER APPROVED RATE	0.419265	0.449316	0.455049	\$ 1,209,729	\$ 292,629	\$ 1,497,555	\$ 4,803

5	Prop Valuation including new personal property LINE 37		\$ 255,630,171	FYE 2021 Prop. Debt Tax Revenue	\$ 265,845,890	FYE 2022 Prop. Debt Tax Revenue	
6	DEBT TAX FOR NO NEW REVENUE	0.139804	0.143577	\$ -		\$ -	
7	DEBT TAX IF USING VOTER APPROVED		0.140804	\$ -	0.134835	\$ 358,453	
8	Amount needed to pay loan			\$ 356,939		\$ 358,454	
9	DE minimis rate		0.770521	0.762574			
10	VOTER APPROVAL TAX RATE LINE 47	0.559069	0.590120	0.589884			
11	NO NEW REVENUE RATE LINE 24	0.538949	0.577699	0.576348			
12	ACTUAL ADOPTED TAX RATE	0.559069	0.577699	0.589884			

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

<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.	\$256,093,139
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.449316/\$100
3. M&O taxes refunded for years preceding tax year 2020. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$1,407
4. Last year's M&O taxes paid into TIF. 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.	\$1,152,074
6. This year's total taxable value. Enter line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$265,845,890
7. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.455049/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$1,209,729
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$57,655
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.576348/\$100
11. This year's proposed total tax rate.	\$0.589884/\$100
12. This year's rate minus no-new-revenue rate. Subtract line 10 from line 11.	\$0.013536
13. Percentage change in total tax rate. Divide Line 12 by line 10.	2.35%
<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.	\$0.439661/\$100
15. This year's proposed M&O tax rate.	\$0.455049/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.015388
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	3.50%
<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.	\$0.449316/\$100
20. This year's proposed M&O tax rate.	\$0.455049/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$5.73

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.589884 per \$100 valuation has been proposed by the governing body of City of Hilshire Village.

PROPOSED TAX RATE	\$0.589884 per \$100
NO-NEW-REVENUE TAX RATE	\$0.576348 per \$100
VOTER-APPROVAL TAX RATE	\$0.589884 per \$100

The no-new-revenue tax rate is the tax rate for the 2021 tax year that will raise the same amount of property tax revenue for City of Hilshire Village from the same properties in both the 2020 tax year and the 2021 tax year.

The voter-approval rate is the highest tax rate that City of Hilshire Village may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Hilshire Village is proposing to increase property taxes for the 2021 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 21, 2021 AT 6:30pm AT City of Hilshire Village, 8301 Westview Drive, Houston TX 77055.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Hilshire Village is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Hilshire Village at their offices or by attending the public hearing mentioned above.

**YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:**

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

**FOR the proposal:** Mayor Pro Tem Paul Maddock      Council Member Mike Gordy  
                                  Council Member Robert Byrne      Council Member Andy Carey  
                                  Council Member David Schwarz

**AGAINST the proposal:** None

**PRESENT** and not voting: Mayor Russell Herron

**ABSENT:** None

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Hilshire Village last year to the taxes proposed to be imposed on the average residence homestead by City of Hilshire Village this year.

	2020	2021	Change
<b>Total tax rate (per value)</b>	\$0.590120	\$0.589884	decrease of \$-0.000236, or -0.04%

Item 3.A.

<b>Average homestead taxable value</b>	\$810,410	\$823,408	increase of \$12,998, or 1.60%
<b>Tax on average homestead</b>	\$4,782.39	\$4,857.15	increase of \$74.76, or 1.56%
<b>Total tax levy on all properties</b>	\$1,513,150	\$1,568,182	increase of \$55,032, or 3.64%

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For assistance with tax calculations, please contact the tax assessor for City of Hilshire Village at Spring Branch ISD Tax Office at 713-251-7960 or [taxoffice@springbranchisd.com](mailto:taxoffice@springbranchisd.com), or visit [www.springbranchisd.com](http://www.springbranchisd.com) or [www.hilshirevillagetexas.com](http://www.hilshirevillagetexas.com) for more information.

**ORDINANCE NO. 813-2021**

**AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF HILSHIRE VILLAGE, TEXAS, FOR THE YEAR 2021; PROVIDING FOR TWO COMPONENTS TO THE PROPOSED TAX RATE, CONSISTING OF A TAX RATE OF \$0.134835 ON EACH ONE HUNDRED DOLLARS OF VALUATION FOR THE PURPOSE OF PAYING THE ACCRUING INTEREST AND TO PROVIDE A SINKING FUND FOR PAYMENT OF THE INDEBTEDNESS OF THE CITY AND A TAX RATE OF \$0.455049 ON EACH ONE HUNDRED DOLLARS OF VALUATION FOR THE PURPOSE OF FUNDING THE MAINTENANCE AND OPERATION EXPENDITURES, EACH APPROVED BY SEPARATE MOTION; PROVIDING FOR THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH AND PROVIDING FOR SEVERABILITY.**

**WHEREAS**, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30<sup>th</sup>, or the 60<sup>th</sup> day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

**WHEREAS**, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year), each of the components must be approved separately; and

**WHEREAS**, the proposed tax rate for the current tax year of the City of Hilshire Village, Texas, consists of two components, each or which are separately approved by council:



a) a tax rate of \$0.134835 on each one hundred dollars of valuation for the purpose of paying the accruing interest and to provide a sinking fund for payment of the indebtedness of the City, and

b) a tax rate of \$0.455049 Cents on each one hundred dollars of valuation for the purpose of funding the maintenance and operation expenditures of the City for the next fiscal year; and

**WHEREAS, 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 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.73; and**

c) a total tax rate of \$0.589884 Cents on each one hundred dollars of valuation for the purpose of funding fiscal year ending 2022 municipal budget; and

**WHEREAS, THE TOTAL PROPERTY TAX RATE OF \$.0589884, IS EFFECTIVELY A 2.35 PERCENT INCREASE IN THE TAX RATE; and**

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

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE:**

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

**Section 2.** There is hereby levied, for the tax year 2021, to fund the City's fiscal year ending 2022 municipal budget, an ad valorem tax at the total rate of

\$0.589884 Cents on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Hilshire Village, Texas. All such taxes shall be assessed and collected in current money of the United States of America.

**Section 3.** Of such total tax levied in Section 2 hereof, \$0.455049/100 is levied to fund maintenance and operation expenditures of the City for the fiscal year ending 2022. Of the total tax levied in Section 2 hereof, \$0.134835/100 of valuation 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 of Hilshire Village, Texas, 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 fiscal year ending 2022.

**Section 4.** All ad valorem taxes levied hereby, in the total amount of \$0.589884 on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Sections 2 and 3 hereof, shall be due and payable on or before January 31, 2022. All ad valorem taxes due the City of Hilshire Village, Texas, and not paid on or before January 31<sup>st</sup> following the year for which they were levied, shall bear the maximum penalty and interest prescribed in the Texas Tax Code. Provided, however, that 1) a person who pays one-half (1/2) of the taxes before December 1, 2021 may pay the remaining taxes without incurring any penalty or interest before July 1, 2022; or 2) a person may pay in four equal installments without penalty or interest if the first installment is paid before the delinquency date (February 1) and is accompanied by

notice that the person will pay the remaining taxes in three equal installments before April 1, June 1 and August 1, respectively.

**Section 5.** All ordinances and parts of ordinances inconsistent or in conflict herewith are, to the extent of such conflict, hereby repealed; provided, however, nothing in this Ordinance shall be construed to alter the residential homestead exemption, over 65 residential homestead exemption, or disabled individual property owner's exemption provided by the City, if any.

**Section 6.** In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same 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 any part or provision hereof other than the part declared to be invalid or unconstitutional and the City Council of the City of Hilshire Village, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

PASSED, APPROVED, AND ADOPTED on this 22<sup>nd</sup> day of September, 2021 by a roll call vote.

Pos. 1,        Mike Gordy  
Pos. 2,        Robert Byrne  
Pos. 3,        Andy Carey  
Pos. 4,        Paul Maddock  
Pos. 5,        David Schwarz

CITY OF HILSHIRE VILLAGE

Attest:

\_\_\_\_\_  
Russell Herron, Mayor

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Susan Blevins, City Administrator/Secretary