



Council Workshop and Special Council Meeting Agenda

Thursday, August 05, 2021 at 6:00 PM
8301 Westview Drive, Houston, Texas 77055

In accordance with the order of the Office of the Governor issued on March 16, 2020, as amended, this meeting will be conducted via telephonic conference (Teams). Any person may participate and address the City Council at the meeting by Teams, telephone, or by writing.

Join the meeting via Teams

Link: https://teams.microsoft.com/dl/launcher/launcher.html?url=%2F_%23%2F%2Fmeetup-join%2F19%3Ameeting_NmUwMDI1NDktZDgzZi00OTJmLWJiNDgtNGQ2OThmMDBiOWY1%40thread.v2%2F0%3Fcontext%3D%257b%2522Tid%2522%253a%2522ee2ebccb-d3fb-4756-bb79-6357bb057248%2522%252c%2522Oid%2522%253a%2522099252e9-077e-4e68-842a-3f2127c8c329%2522%257d%26anon%3Dtrue&type=meetup-join&deeplinkId=61aed826-c44f-4832-99d4-833ca3cc66af&directDI=true&msLaunch=true&enableMobilePage=false&suppressPrompt=true

Join the meeting via Telephone

(audio only)

+1 469-480-4842,,635644677# United States, Dallas

Phone Conference ID: 635 644 677#

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 AN CALENDAR INVITE TO THE MEETING CALL OR EMAIL ONE HOUR PRIOR TO MEETING

IF YOU WOULD LIKE TO SEND YOUR COMMENTS PRIOR TO THE MEETING PLEASE SEND TO 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 Teams 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. Approve the engagement of Lloyd Gosselink, Attorneys, to intervene in the Securitization Application of CenterPoint Gas before the Texas Railroad Commission

3.B. Discussion and possible approval of the City of Hilshire Village Ordinance Number 809-2021 regulating parking pads in the Public Rights of Way

3.C. Discussion and possible action on proposed changes to zoning regulations for residential districts related to attics, and habitable rooms

3.D. Discussion on Tax Year 2021, FYE 2022 Budget

3.E. Discussion and possible approval of the City of Hilshire Village Resolution Number 2021-218 approving the **Proposed** 2021 Tax Rate and authorizing the City Administrator/City Secretary as the designated employee of the City to make the calculations required by Section 26.04 of the Tax Code, and will provide information to other governmental entities regarding the adoption of the City's 2020 tax rate and to publish the required information

No New Revenue Tax Rate \$0.439661/\$100

Voter Approval M & O Tax Rate \$0.455049/\$100

Debt Tax Rate \$0.134835/\$100

(City Administrator Blevins and Mayor Herron).

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. **ADDITIONAL COUNCIL COMMENTS**

6. **ANNOUNCEMENTS**

7. **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 August 2, 2021 at 5:30 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.

From: Thomas Brocato <tbrocato@lglawfirm.com>
Sent: Sunday, August 1, 2021 10:33 AM
To: Thomas Brocato <tbrocato@lglawfirm.com>
Cc: Robyn Katz <rkatz@lglawfirm.com>; Jamie Mauldin <jmauldin@lglawfirm.com>; Jessica Shipley <jshipley@lglawfirm.com>
Subject: PLEASE READ: Gas Securitization Filings

Cities Served by CenterPoint Gas – Houston Division:

On Friday, gas utilities across the state filed applications to collect the incremental gas costs incurred during Winter Storm Uri from ratepayers through a unique form of financing referred to as securitization. Together, gas utilities are expected to be requesting between \$4,000,000,000 to \$6,000,000,000. These amounts will be combined and collected along with interest charges from all customers statewide over the next 20-30 years.

BACKGROUND:

During Winter Storm Uri gas prices rose from about \$3.00/MMBtu to approximately \$400.00/MMBtu. Gas utilities such as Atmos, Texas Gas Service Company (TGS), CenterPoint, CoServ and others purchase gas at market prices from producers. The high prices and high demand led to many billions of dollars in incremental gas purchases by gas utilities during the week of the storm. Instead of immediately charging customers with the full amounts in March, the Railroad Commission issued an order directing gas utilities to retain the amounts on their books until a later date. In May, the Legislature adopted HB 1520 authorizing utilities to seek securitization of the amounts on their books. Securitization is a low cost financing method where utilities receive all that is owed to them immediately and customers pay the amounts back over an extended period through a surcharge on their bills. These are the largest and first such cases ever filed at the Railroad Commission. The Commission has 150 days to review the costs and determine how much may be collected from customers. The Commission has decided to combine all of the applications into one proceeding. The Commissioners intend to preside over the cases themselves (another first). The filings were made on July 30.

SECURITIZATION APPLICATIONS / CITY INVOLVEMENT:

As you may be aware, we represent cities across the state on gas utility matters. As such, this email is being sent to our city clients in the following service areas: Atmos Mid-Tex, Atmos West Texas, CenterPoint - Beaumont / East Texas Division, CenterPoint - Houston Division, CenterPoint - South Texas Division, CenterPoint - Texas Coast Division, CoServ, SiEnergy, TGS - Central Gulf Service Area, TGS - RGV Service Area.

The Commission intends to combine all of the applications into one case. Additionally, HB 1520 requires all of the amounts to be combined and collected from all customers. Many of the details are yet to be sorted out. However, any disallowances to one utility will benefit customers statewide. As such, our intention is to intervene on behalf of all the city groups we represent. The Steering Committee of Cities Served by Atmos Mid Tex (ACSC) has already authorized our intervention. We intend to intervene for the other city groups but are requesting authorization to proceed. Please respond to this email and let me know if we may include your city.

Prior to the filing, we met with Atmos, CenterPoint and TGS about their applications. We also had several meetings with the Railroad Commission staff. We have also spoken to two consultants about assisting us in reviewing the applications. Finally, we called a meeting with all of the other attorneys in the state who represent cities on gas utility matters. We will be working with other city groups to make sure we share witnesses and don't duplicate effort.

Cities do not have jurisdiction over this matter so no formal action on the applications is necessary.

It is our opinion that cities are entitled to reimbursement of their expenses since this is a ratemaking proceeding. Neither the utilities we have visited with nor the Commission Staff intend to challenge us on this point. However, since this is a case of first impression, it is not certain what the Railroad Commission will ultimately decide on this point. Assuming that we are entitled to recovery of our expenses, they will be collected from all customers statewide along with the amounts approved for securitization.

Since we are representing the interests of all of our client cities together, we intend to submit legal and consulting bills to the Commission through ACSC rather than each of the city groups. However, we will gladly provide copies of all invoices to any city group that requests copies.

I understand that this is a long detailed email. Please contact me if you have questions and/or concerns. My office number is 52-322-5857. If we need to set up a call to discuss this further, please let me know. Thank you for your support. Thomas, Jamie & Robyn.



THOMAS L. BROCATO

Principal

512-322-5857 Direct

512-914-5061 Cell

Lloyd Gosselink Rochelle & Townsend, P.C.

816 Congress Ave., Suite 1900, Austin, TX 78701

www.lglawfirm.com | 512-322-5800

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ORDINANCE NO. 809-2021

AN ORDINANCE AMENDING CHAPTER 4, BUSINESS & COMMERCE, OF THE CODE OF ORDINANCES OF THE CITY OF HILSHIRE VILLAGE, TEXAS, BY ADDING SECTION 4.624 THAT REGULATES PARKING PADS IN THE PUBLIC RIGHT OF WAY; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; PROVIDING A PENALTY UP TO \$500.00 PER DAY FOR VIOLATIONS, AND PROVIDING FOR SEVERABILITY.

* * * * *

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HILSHIRE VILLAGE, TEXAS:

Section 1. Article 4-600, *RULES AND REGUALTIONS GOVERNING THE USE AND OCCUPANCY PUBLIC RIGHTS-OF-WAY WITHIN THE CITY*, of Chapter 4, *BUSINESS AND COMMERCE*, of the Code of Ordinances of the City of Hilshire Village, Texas (the “Code”), is hereby amended by adding a new Section 4.624, *Permitted Parking Pads Within the Public Right-of-Way*, which shall read as follows:

“Section 4.624. Permitted Parking Pads within the Public Right-of-Way.

- (a) Subject to the provisions of this section, a property owner (“Owner”) may cause or permit the construction, installation or placement of a parking pad adjacent to their residential lot and in the City’s Street right-of-way only if the parking pad does not impede or encroach into any roadway or other public improvement. The City reserves the right to remove any parking pad for any public purpose and will only replace it if **the original pad was** a legal permitted parking pad.
- (b) If the existing parking pad is a grandfathered parking pad and not in compliance with specifications in subsection (f) below, it will be solely the responsibility of the Owner to replace the non-compliant pad if given written notice by the City that it is not being maintained. If the existing grandfathered pad is removed for any reason Owner must go through the permit process to replace;
- (c) Plans must be submitted, approved and a permit acquired before a parking pad is installed.
- (d) After installation of a parking pad, the Owner must maintain the function and aesthetics of the parking pad. The City reserves the right to remove any parking pad, if not maintained, after notice to property owner to make those necessary repairs;
- (e) Parking pads installed in the city’s right-of-way are for the use of all citizens and not for the sole use of the Owner.

(f) A parking pad shall meet the following specifications:

1. The width of a parking pad shall not exceed four (4) feet from the edge of the road paving;

The parking pad shall not be placed within two (2) feet of the top of the bank of any drainage ditch unless City Engineer gives a variance;

2. The parking pad shall not be located within thirty (30) feet of any stop sign, flashing signal, yield sign, or other traffic control signal located at the side of a roadway;
3. The parking pad shall not be located within twenty (20) feet of any street intersection or crosswalk;
4. The parking pad shall not be located within fifteen (15) feet of a fire hydrant;
5. The Owner shall install suitable edging material, approved by the City Building Official, outlining the perimeter of the parking pad, except along the edge adjacent to the paved roadway;
6. The Owner shall remove all organic and deleterious material, landscaping, and all excess soil within the designated parking pad area;
7. The Owner shall mechanically compact the sub-soil and have it inspected by the City Building Official;
8. The Owner shall install a geotextile filter fabric over the compacted soil, and install a minimum of two (2) inches of black star gravel surface within the entire area of the parking pad;
9. The Owner shall ensure that the grade level of the parking pad area is level and consistent with all the adjoining roadway and right-of-way;
10. City Engineer reserves the right to require a Certified Civil Engineer Letter if deemed necessary;
11. Building Official or City Engineer reserves the right to make modifications to the dimensions if deemed necessary.

(g) All parking pads shall be approved by the City Building Official and/or the City Engineer and conform to all City standards and regulations. It is the intention of the City that the integrity of the City's open ditch drainage system shall be maintained. An Owner has a right to appeal to City Council if plans are not approved by City Building Official or the City Engineer.

Section 2. (a) A person who intentionally or knowingly constructs, or permits a person, to construct a parking pad without a permit from the city or in violation of the terms of ordinance, shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed \$500.00.

(b) Any person who shall intentionally or knowingly violate any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed \$500.00.

(c) Each day in which any violation shall occur, or each occurrence of any violation, shall constitute a separate offense.

Section 3. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

Section 4. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances 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.

Section 5. This ordinance shall be effective immediately upon adoption and publication of this ordinance or a caption that summarizes the purpose of this ordinance and the penalty for violating this ordinance in every issue of the official newspaper for two days, or one issue of the newspaper if the official newspaper is a weekly paper, in accordance with Section 52.011 of the Texas Local Government Code.

PASSED, APPROVED, AND ADOPTED this **20th** day of **July 2021**

Russell Herron, Mayor

ATTEST:

Susan Blevins, City Secretary

ORDINANCE NO. 809-2021

AN ORDINANCE AMENDING CHAPTER 4, BUSINESS & COMMERCE, OF THE CODE OF ORDINANCES OF THE CITY OF HILSHIRE VILLAGE, TEXAS, BY ADDING SECTION 4.624 THAT REGULATES PARKING PADS IN THE PUBLIC RIGHT OF WAY; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH; PROVIDING A PENALTY UP TO \$500.00 PER DAY FOR VIOLATIONS, AND PROVIDING FOR SEVERABILITY.

* * * * *

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4. The parking pad shall not be located within fifteen (15) feet of a fire hydrant;
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8. The Owner shall install a geotextile filter fabric over the compacted soil, and install a minimum of two (2) inches of black star gravel surface within the entire area of the parking pad;
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10. City Engineer reserves the right to require a Certified Civil Engineer Letter if deemed necessary;
11. Building Official or City Engineer reserves the right to make modifications to the dimensions if deemed necessary.

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(b) Any person who shall intentionally or knowingly violate any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed \$500.00.

(c) Each day in which any violation shall occur, or each occurrence of any violation, shall constitute a separate offense.

Section 3. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

Section 4. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances 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.

Section 5. This ordinance shall be effective immediately upon adoption and publication of this ordinance or a caption that summarizes the purpose of this ordinance and the penalty for violating this ordinance in every issue of the official newspaper for two days, or one issue of the newspaper if the official newspaper is a weekly paper, in accordance with Section 52.011 of the Texas Local Government Code.

PASSED, APPROVED, AND ADOPTED this **5th** day of **August 2021**

Russell Herron, Mayor

ATTEST:

Susan Blevins, City Secretary

NOTES ON ATTIC SPACE (prepared by Scott Bounds and Evan DuVall)

Attic – Zoning changes to permit conversion of uninhabitable attic space to an inhabitable attic story

Attic means the area between the roof and the ceiling of the rooms below that is not habitable or that does not have an interior stairway. Improvement to habitable status shall make the attic space an attic story.

Attic story means any attic space made habitable by improvement or any new construction of a habitable area located above two stories.

Balcony means an elevated platform projecting from the wall of a building and enclosed by a railing or parapet.

Pitched roof means a roof with a sloping surface with each plane pitched at a vertical to horizontal ratio no less than 4 to 12 (4:12) over eighty per cent of the area of all roof surfaces as measured from plan view.

The maximum height of any building without a pitched roof shall be thirty feet.

An attic story of the principal structure may be habitable space if all the following conditions exist:

- 1) the principal structure has a pitched roof;
- 2) the habitable area of the attic story is at least seventy square feet;
- 3) the minimum width and length of the habitable area in the attic story is at least seven feet;
- 4) the maximum ceiling height of the habitable area in the attic story is seven and one-half feet;
(Concerned about this maximum height requirement as some roofs vary in height, and at their mid-point can be over seven and one-half feet – Evan DuVall).
(I agree with Evan regarding the maximum ceiling height. I think this could be left out as the maximum height of 35 feet prevents any ceiling going too high. – Russell Herron)
- 5) the minimum ceiling height for at least 50% of the habitable area in the attic story is seven feet;
- 6) the attic story is accessed by a staircase within the principal structure that is at least 36' wide and has stairs with treads at least 10" deep and risers at least 7 ¾" high;
- 7) the habitable area of the attic story is less than 40% of the habitable area of any lower story and does not extend beyond the footprint of the floors below (recommended addition Evan DuVall).
- 8) each required emergency egress for the attic is located at least 20 feet from any side property line and 30' from any rear property line; and
- 9) the habitable area of the attic story complies with all other applicable city regulations, including the ICC building, electrical, fire and plumbing codes.

Any balcony with a floor height over 36" or above the first floor, whichever is less, shall be located at least 20' from any side property line and 30' from any rear property line.

PROPOSED DRAFT in Preparation for Ordinance Language

The objective of these zoning changes is to clarify the requirements for an attic space to be a habitable “attic story.”

Definitions

Attic - means the area between the roof and the ceiling of the rooms below that is not habitable or that does not have an interior stairway. Improvement to habitable status shall make the attic space an attic story.

Attic story - means any attic space made habitable by improvement or any new construction of a habitable area located above two stories.

Balcony - means an elevated platform projecting from the wall of a building and enclosed by a railing or parapet.

Pitched roof - means a roof with a sloping surface with each plane pitched at a vertical to horizontal height no less than 4 to 12 (4:12) over eighty per cent of the area of all roof surfaces as measured from plan view.

Requirements

- A. The maximum height of any building without a pitched roof shall be thirty feet. *
- B. Any balcony with a floor height over 36” or above the first floor, whichever is less, shall be located at least 20’ from any side property line and 30’ from any rear property line. **
- C. An attic story of the principal structure may be habitable space if all the following conditions exist:
 - 1) the principal structure has a pitched roof;
 - 2) the habitable area of the attic story is at least seventy square feet;
 - 3) the minimum width and length of the habitable area in the attic story is at least seven feet;
 - 4) the minimum ceiling height for at least 50% of the habitable area in the attic story is seven feet; ***
 - 5) the attic story is accessed by a staircase within the principal structure that is at least 36’ wide and has stairs with treads at least 10” deep and risers at least 7 ¾” high;
 - 6) the habitable area of the attic story is less than 40% of the habitable area of any lower story and does not extend beyond the footprint of the floors.
 - 7) each required emergency egress for the attic is located at least 20 feet from any side property line and 30’ from any rear property line; and
 - 8) the habitable area of the attic story complies with all other applicable city regulations, including the ICC building, electrical, fire and plumbing codes.

NOTES:

* - prevents creating a three story box

** - eliminates decks and balconies projecting from the roof

*** - allows for some slope between the walls and ceiling

2021 Tax Rate Calculation Worksheet

Date: 08/02/2021 02:39 PM

Taxing Units Other Than School Districts or Water Districts

City of Hilshire Village

713-973-1779

Taxing Unit Name

Phone (area code and number)

8301 Westview Drive, Houston, Texas 77055

<http://www.hilshirevillagetexas.com/>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the No-New-Revenue (NNR) tax rate and Voter-Approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School Districts without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet	Amount/Rate
1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$253,500,287
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$253,500,287
4. 2020 total adopted tax rate.	\$0.590120/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$5,190,748

B. 2020 values resulting from final court decisions:	\$4,915,000
C. 2020 value loss. Subtract B from A. ³	\$275,748
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$3,310,148
B. 2020 disputed value:	\$993,044
C. 2020 undisputed value. Subtract B from A. ⁴	\$2,317,104
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$2,592,852
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$256,093,139
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$0
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$492,220
C. Value loss. Add A and B. ⁵	\$492,220
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$492,220
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$255,600,919
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,508,352
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$1,891,400

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$1,510,246
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$0
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$0
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$18,466,699
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$247,379,191
C. Total value under protest or not certified: Add A and B.	\$265,845,890
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$265,845,890

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$14,702
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$3,794,309
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$3,809,011
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$262,036,879
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.576348/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The Voter-Approval tax rate for a county is the sum of the Voter-Approval tax rates calculated for each type of tax the county levies. In most cases the Voter-Approval tax rate exceeds the No-New-Revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.449316/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$256,093,139
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,150,667
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$1,407
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$1,407
E. Add Line 30 to 31D.	\$1,152,074
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$262,036,879
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.439661/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.439661/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	\$0
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0.000000
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.439661
C. Add Line 40B to Line 39.	
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.455049/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located	\$0.000000/\$100

<p>in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$358,454</p> <p>\$0</p> <p>\$0</p> <p>\$358,454</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$0
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$358,454
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>98.78%</p> <p>99.01%</p> <p>97.80%</p> <p>100.00%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$358,454
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$265,845,890

48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.134835/\$100
49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.589884/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$265,845,890
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.576348/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.576348/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.589884/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.589884/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$265,845,890
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.589884/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.589884/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.439661/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$265,845,890
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.188078
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.134835/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.762574/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

In future tax years, this section will also apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>- or -</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.576348/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.589884/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.762574/\$100

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here T. D. Morawiec

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

Date



Harris County Appraisal District

13013 Northwest Freeway
Houston TX 77040
Telephone: (713) 812-5800

P.O. Box 920975
Houston TX 77292-0975
Information Center: (713) 957-7800



Office of Chief Appraiser

July 23, 2021

Honorable Russell Herron
Mayor
City of Hilshire Village
8301 Westview Drive
Houston, TX 77055-

Board of Directors

Mike Sullivan, Chairman
Glenn E. Peters, Secretary
Martina Lemond Dixon, Assistant Secretary
Ann Harris Bennett, Director
Tax Assessor-Collector, Ex-Officio Director
Al Odom, Director
Jim Robinson, Director
Elizabeth Santos, Director

Re: 2021 Sec. 26.01(a-1) Estimate
City of Hilshire Village

Chief Appraiser

Roland Altinger
Deputy Chief Appraiser
Jason Cunningham
Taxpayer Liaison Officer
Teresa S. Terry

Dear Mayor Herron:

As required by Texas Tax Code Sec. 26.01(a-1), we have prepared an estimate of taxable value for the above taxing jurisdiction for 2021.

While we have taken our best estimate of potential hearing loss into account, 2021 protests are still being received and formal hearings held during the next several months may cause further value reductions. Also, if fewer protests are filed, your value could possibly increase.

Your final taxable value will also be impacted by late-filed exemption applications, late applications for productivity valuation, correction motions under Tax Code Sec. 25.25, and possible post-ARB appeals through binding arbitration, appeals to district court, or appeals to the State Office of Administrative Hearings.

The COVID-19 pandemic continues to impact operations. Due to social distancing requirements, the ARB capacity has been limited and COVID-19 issues have occasionally caused changes to schedules. Some temporary disaster exemptions due to the February freeze have been received and we are in the process of reviewing them. We do not believe the value loss to be substantial enough to impact the estimates for most jurisdictions.

Given these limitations, the estimated 2021 taxable value for the taxing unit identified above is:

\$265,845,890

The enclosed worksheet also provides additional estimated values that may be useful in your tax rate calculations.

Please do not hesitate to contact your HCAD jurisdiction coordinator or my office if you have questions regarding this estimate or other matters affecting appraisal district operations.

Sincerely,

Roland Altinger
Chief Appraiser

Harris County Appraisal District
 Values Corresponding to 26.01(a-1) Estimate
 Jurisdiction 060 For Tax Year 2021

LAST UPDATED: 07/16/2021
 Revised: 07/31/2021

Tax Rate Calculation Values

1	2020 taxable value lost to litigation *	
	original 2020 ARB values	\$5,190,748
	2020 values resulting from court decisions	\$4,915,000
	2020 value loss	\$275,748
2	2020 taxable value subject to an appeal under Chapter 42 * †	
	2020 ARB certified value	\$3,310,148
	2020 disputed value	\$993,044
	2020 undisputed value	\$2,317,104
3	2020 taxable value lost to exemptions	
	Total exemptions (2020 market value)	\$0
	Partial exemptions (2021 exemption amount or 2021 percentage exemption times 2020 value)	\$492,220
	Value loss	\$492,220
4	2020 taxable value lost to ag	
	2020 market value	\$0
	2021 productivity or special appraised value	\$0
	value loss	\$0
5	Certified values	\$0
6	Total values of properties under protest or not included on certified appraisal roll	
	2021 taxable value of properties under protest	\$18,466,699
	2021 taxable value of properties not under protest or included on certified appraisal roll	\$247,379,191
7	2021 taxable value of OVR & DIS accounts with tax ceilings (ISDs/county/cities/colleges) Δ	\$0
8	2021 taxable value of annexed property ◇	\$14,702
9	2021 taxable value of new real property improvement	\$3,794,309
10	2021 taxable value of personal property improvement	\$0
11	Last year losses due to sub error corrections	\$0
12	New improvements to the land ‡	\$796,407
13	TNRCC Pollution Control Exemption	\$0
14	Certified Residential RES count	0
15	Certified Total RES Appraised CAP Value	\$0
16	Certified Average RES Appraised CAP Value	\$0
17	Certified Total RES Taxable Value	\$0
18	Certified Residential Taxable Value Average	\$0
19	Uncertified Residential RES Count	277
20	Uncertified Total RES Appraised CAP Value	\$290,668,057
21	Uncertified Average RES Appraised CAP Value	\$1,049,343
22	Uncertified Total RES Taxable Value	\$228,084,000
23	Uncertified Residential Taxable Value Average	\$823,408

* Multi location account values are the countywide values which are included in the total values and accounts with jur splits do not report jur specific value - Please see original roll for jurisdiction values

† The Chapter 42 value may need to be deducted from Line 1 of your tax rate calculation form, if applicable.

◇ Annexation value may include property added to your jurisdiction as the result of boundary adjustments in the GIS system and/or jurisdiction code corrections. Examples: 1. You may have gained a property that due to a previously unrecognized boundary error was not coded to you. 2. A business located in another district last year moved into your district this year.

‡ Applies to MUD Districts only

Δ HCAD's estimate of accounts with tax ceilings.