

**CITY OF LAREDO**  
**SPECIAL CITY COUNCIL MEETING**  
**A-2005-SC-07**  
**CITY COUNCIL CHAMBERS**  
**1110 HOUSTON STREET**  
**LAREDO, TEXAS 78040**  
**September 16, 2005**  
**12:00 p.m.**

 **DISABILITY ACCESS STATEMENT** 

Persons with disabilities who plan to attend this meeting and who may need auxiliary aid or services are requested to contact Gustavo Guevara, City Secretary at (956) 791-7308 at least two working days prior to the meeting so that appropriate arrangements can be made. The accessible entrance and accessible parking spaces are located at City Hall, 1100 Victoria Ave.

Out of consideration for all attendees of the City Council meetings, please turn off all cellular phones and pagers, or place on inaudible signal. Thank you for your consideration.

**I. CALL TO ORDER**

**II. PLEDGE OF ALLEGIANCE**

**III. ROLL CALL**

**IV. MOTION**

1. To introduce ordinance providing that property taxes be increased by the adoption of a tax rate of \$0.637000 per \$100.00 value with a Maintenance and Operation rate of \$0.512019 per \$100.00 value and an Interest and Sinking Fund rate of \$0.124981 per \$100.00 value and for the levy and the collection of General and Special ad valorem taxes for the City of Laredo and for the Tax Year 2005 and the Fiscal Year 2005-2006.

**V. INTRODUCTORY ORDINANCE**

2. Providing for the adoption of a tax rate of \$0.637000 per \$100.00 value with a Maintenance and Operation rate of \$0.512019 per \$100.00 value and an Interest and Sinking fund rate of \$0.124981 per \$100.00 value and for the levy and the collection of General and Special ad valorem taxes for the City of Laredo and for the Tax Year 2005 and the Fiscal Year 2005 – 2006.


**VI. EXECUTIVE SESSION**

The City Council hereby reserves the right to go into executive session at any time during this public meeting, if such is requested by the City Attorney or other

legal counsel for the City, pursuant to his or her duty under Section 551.071(2) of the Government Code, to consult privately with his or her client on an item on the agenda, or on a matter arising out of such item.

**VII. ADJOURNMENT**

This notice was posted at the Municipal Government Offices, 1110 Houston Street, Laredo, Texas, at a place convenient and readily accessible to the public at all times. Said notice was posted on Tuesday, September 13, 2005, at 12:00 p.m.

  
Donna Magnón  
Gustavo Guevara, Jr.  
City Secretary

**COUNCIL COMMUNICATIONS**

|  |   |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
|--|---|---|-------------------|------------------------|------------------|------------------------|------------|------------------------|-------------------------|-----------------|-------------------------|--------------|--------------------------------------|------------------------|--|--|---|---------------|---------------------------------------|------------------------|----------|-----------|-------------------------------|---------------------|
| <b>DATE:</b><br>9/16/2005  | <b>SUBJECT: Motion</b><br>To introduce ordinance providing that property taxes be increased by the adoption of a tax rate of \$0.637000 per \$100 value with a Maintenance and Operation rate of \$0.512019 per \$100 value and an Interest and Sinking fund rate of \$0.124981 per \$100 value and for the levy and the collection of General and Special ad valorem taxes for the City of Laredo and for the Tax Year 2005 and the Fiscal Year 05-06. |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| <b>INITIATED</b><br>CYNTHIA COLLAZO<br>DEPUTY CITY MANAGER   |   | <b>STAFF SOURCE</b><br>ELIZABETH MARTINEZ<br>TAX ASSESSOR-COLLECTOR |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| <b>PREVIOUS COUNCIL ACTION:</b><br>Public Hearings were held August 29, 2005 and September 6, 2005.  |   |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| <b>BACKGROUND:</b><br>Adoption of the ad valorem tax rate must be done according to the truth-in-taxation section of the State of Texas Property Tax Code. This includes the calculation and publication of the effective tax rate, the posting of notices, and the holding of two public hearings if the tax rate exceeds the lower of the rollback rate or effective tax rate.<br><br>The budget prepared by staff is based on the tax rate of \$0.637000 per \$100 value. The rate of \$0.512019 per \$100 value for 2005 is being used for the operations portion of the budget. A rate of \$0.124981 per \$100 value is needed in order to service the debt requirements of the City. <table border="0" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 60%;">Proposed Tax Rate</td> <td style="text-align: right;">\$0.637000/\$100 value</td> </tr> <tr> <td>Current Tax Rate</td> <td style="text-align: right;">\$0.637000/\$100 value</td> </tr> <tr> <td>Difference</td> <td style="text-align: right;">\$0.000000/\$100 value</td> </tr> </table> <p>Tax levy calculations are as follows:</p> <table border="0" style="width: 100%; margin-top: 10px;"> <tr> <td style="width: 30%;">Certified Taxable Value</td> <td style="text-align: right;">\$7,394,127,112</td> </tr> <tr> <td>Under ARB Review (100%)</td> <td style="text-align: right;">\$57,499,494</td> </tr> <tr> <td><b>Total Taxable Value (8/11/05)</b></td> <td style="text-align: right;"><b>\$7,451,626,606</b></td> </tr> <tr> <td colspan="2"> </td> </tr> <tr> <td>Adjustments-Supplement 1<br/>(August 30, 2005)</td> <td style="text-align: right;">(\$2,482,792)</td> </tr> <tr> <td><b>2005 Certified Adjusted Totals</b></td> <td style="text-align: right;"><b>\$7,449,143,814</b></td> </tr> <tr> <td>Tax Rate</td> <td style="text-align: right;">0.637000%</td> </tr> <tr> <td><b>Tax Levy @ Oct 1, 2005</b></td> <td style="text-align: right;"><b>\$47,451,046</b></td> </tr> </table> |   |   | Proposed Tax Rate | \$0.637000/\$100 value | Current Tax Rate | \$0.637000/\$100 value | Difference | \$0.000000/\$100 value | Certified Taxable Value | \$7,394,127,112 | Under ARB Review (100%) | \$57,499,494 | <b>Total Taxable Value (8/11/05)</b> | <b>\$7,451,626,606</b> |  |  | Adjustments-Supplement 1<br>(August 30, 2005) | (\$2,482,792) | <b>2005 Certified Adjusted Totals</b> | <b>\$7,449,143,814</b> | Tax Rate | 0.637000% | <b>Tax Levy @ Oct 1, 2005</b> | <b>\$47,451,046</b> |
| Proposed Tax Rate  | \$0.637000/\$100 value  |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| Current Tax Rate   | \$0.637000/\$100 value  |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| Difference   | \$0.000000/\$100 value  |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| Certified Taxable Value  | \$7,394,127,112   |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| Under ARB Review (100%)  | \$57,499,494  |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| <b>Total Taxable Value (8/11/05)</b>   | <b>\$7,451,626,606</b>  |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
|  |   |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| Adjustments-Supplement 1<br>(August 30, 2005)  | (\$2,482,792)   |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| <b>2005 Certified Adjusted Totals</b>  | <b>\$7,449,143,814</b>  |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| Tax Rate   | 0.637000%   |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| <b>Tax Levy @ Oct 1, 2005</b>  | <b>\$47,451,046</b>   |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| <b>FINANCIAL:</b><br>This ordinance provides property tax revenue for the maintenance and operation of the city and payment of the Interest and Sinking Fund of Debt Service.  |   |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |
| <b>COMMITTEE RECOMMENDATION:</b>   | <b>STAFF:</b><br>To make a motion introducing ordinance providing that property taxes be increased by adopting a tax rate of \$0.637000 per \$100 value for Tax Year 2005.  |   |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                                      |                        |  |  |   |               |                                       |                        |          |           |                               |                     |

**COUNCIL COMMUNICATIONS**

|   |  |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
|---|--|--|-------------------|------------------------|------------------|------------------------|------------|------------------------|-------------------------|-----------------|-------------------------|--------------|-------------------------------|-----------------|---|---------------|---------------------------------------|------------------------|----------|-----------|------------------------|--------------|
| <p><b>DATE:</b><br/>9/16/2005</p>   | <p><b>SUBJECT: INTRODUCTION OF AN ORDINANCE</b><br/>Providing for the adoption of a tax rate of \$0.637000 per \$100 value with a Maintenance and Operation rate of \$0.512019 per \$100 value and an Interest and Sinking fund rate of \$0.124981 per \$100 value and for the levy and the collection of General and Special ad valorem taxes for the City of Laredo and for the Tax Year 2005 and the Fiscal Year 05-06.</p> |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
| <p><b>INITIATED</b><br/>CYNTHIA COLLAZO<br/>DEPUTY CITY MANAGER</p>   |  | <p><b>STAFF SOURCE</b><br/>ELIZABETH MARTINEZ<br/>TAX ASSESSOR-COLLECTOR</p> |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
| <p><b>PREVIOUS COUNCIL ACTION:</b><br/>On September 12, 2005, City Council tabled Introductory Ordinance and rescheduled for September 16, 2005.<br/>Public Hearings were held August 29, 2005 and September 6, 2005.</p>   |  |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
| <p><b>BACKGROUND:</b><br/>Adoption of the ad valorem tax rate must be done according to the truth-in-taxation section of the State of Texas Property Tax Code. This includes the calculation and publication of the effective tax rate, the posting of notices, and the holding of two public hearings if the tax rate exceeds the lower of the rollback rate or effective tax rate.</p> <p>The budget prepared by staff is based on the tax rate of \$0.637000 per \$100 value. The rate of \$0.512019 per \$100 value for 2005 is being used for the operations portion of the budget. A rate of \$0.124981 per \$100 value is needed in order to service the debt requirements of the City.</p> <table border="0" data-bbox="386 1155 1234 1260"> <tr> <td>Proposed Tax Rate</td> <td>\$0.637000/\$100 value</td> </tr> <tr> <td>Current Tax Rate</td> <td>\$0.637000/\$100 value</td> </tr> <tr> <td>Difference</td> <td>\$0.000000/\$100 value</td> </tr> </table> <p>Tax levy calculations are as follows:</p> <table border="0" data-bbox="203 1323 779 1665"> <tr> <td>Certified Taxable Value</td> <td>\$7,394,127,112</td> </tr> <tr> <td>Under ARB Review (100%)</td> <td>\$57,499,494</td> </tr> <tr> <td>Total Taxable Value (8/11/05)</td> <td>\$7,451,626,606</td> </tr> <tr> <td>Adjustments-Supplement 1<br/>(August 30, 2005)</td> <td>(\$2,482,792)</td> </tr> <tr> <td><b>2005 Certified Adjusted Totals</b></td> <td><b>\$7,449,143,814</b></td> </tr> <tr> <td>Tax Rate</td> <td>0.637000%</td> </tr> <tr> <td>Tax Levy @ Oct 1, 2005</td> <td>\$47,451,046</td> </tr> </table> |  |  | Proposed Tax Rate | \$0.637000/\$100 value | Current Tax Rate | \$0.637000/\$100 value | Difference | \$0.000000/\$100 value | Certified Taxable Value | \$7,394,127,112 | Under ARB Review (100%) | \$57,499,494 | Total Taxable Value (8/11/05) | \$7,451,626,606 | Adjustments-Supplement 1<br>(August 30, 2005) | (\$2,482,792) | <b>2005 Certified Adjusted Totals</b> | <b>\$7,449,143,814</b> | Tax Rate | 0.637000% | Tax Levy @ Oct 1, 2005 | \$47,451,046 |
| Proposed Tax Rate   | \$0.637000/\$100 value   |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
| Current Tax Rate  | \$0.637000/\$100 value   |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
| Difference  | \$0.000000/\$100 value   |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
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| <b>2005 Certified Adjusted Totals</b>   | <b>\$7,449,143,814</b>   |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
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| Tax Levy @ Oct 1, 2005  | \$47,451,046   |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
| <p><b>FINANCIAL:</b><br/>This ordinance provides property tax revenue for the maintenance and operation of the city and payment of the Interest and Sinking Fund of Debt Service.</p>   |  |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |
| <p><b>COMMITTEE RECOMMENDATION:</b></p>   | <p><b>STAFF:</b><br/>To adopt a tax rate of \$0.637000 per \$100 value for Tax Year 2005.</p>  |  |                   |                        |                  |                        |            |                        |                         |                 |                         |              |                               |                 |   |               |                                       |                        |          |           |                        |              |

AN ORDINANCE NO.

PROVIDING FOR THE ADOPTION OF A TAX RATE OF \$0.637000 PER \$100 VALUE WITH A MAINTENANCE AND OPERATION RATE OF \$0.512019 PER \$100 VALUE AND AN INTEREST AND SINKING FUND RATE OF \$0.124981 PER \$100 VALUE AND FOR THE LEVY AND THE COLLECTION OF GENERAL AND SPECIAL AD VALOREM TAXES FOR THE CITY OF LAREDO FOR THE TAX YEAR 2005 AND THE FISCAL YEAR 2005-2006.

**WHEREAS**, the City must provide tax revenues for the maintenance and operation of the City.

**WHEREAS**, the City must provide tax revenues to pay the debt service.

**WHEREAS**, the property tax and the Alcoholic Beverage tax are used for this purpose;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAREDO.

SECTION 1. That there is hereby approved for the Tax Year 2005 a roll of total taxable value of \$7,449,143,814 and a tax levy of \$47,451,046, based on adjusted certified value and tax rate of \$0.637000.

SECTION 2. That this tax rate will raise more taxes for maintenance and operations than last year's tax rate.

SECTION 3. That the tax rate will raise taxes for maintenance and operations on a \$100,000 home by approximately \$3.34.

SECTION 4. That there is hereby levied on all real and personal property in the City of Laredo taxable by law, for the tax year 2005 and the fiscal year beginning October 1, 2005, and ending September 30, 2006, a general ad valorem tax of \$0.512019 cents on every \$100.00 valuation thereof for the GENERAL FUND of the City with which to pay current expenses of the City of Laredo for said fiscal year; and

SECTION 5. That there is hereby levied on every \$100 valuation of all real and personal property, taxable by law in the City of Laredo for the tax year 2005 an ad valorem tax of \$0.124981 cents for SINKING FUND purposes to pay principal and interest on all outstanding City of Laredo bonds, not otherwise provided for; and

SECTION 6. That there is hereby granted a \$30,000 homestead exemption to all persons over 65 years of age and claiming such exemption by filing the necessary forms with the Chief Appraiser of Webb County.

SECTION 7. That the taxes hereby levied are due and payable as provided in Chapter 31 of the Texas Property Tax Code.

SECTION 8. That the taxes hereby levied are payable to the City of Laredo, Texas, at the Office of the City Tax Assessor-Collector in the City Hall, and no discount shall be allowed for the payment thereof.

SECTION 9. That for enforcement of the collection of taxes hereby levied, the City of Laredo shall have available all rights and remedies provided by law.

SECTION 10. That this ordinance shall take effect immediately from and after its passage and publication in accordance with the State Property Tax Code and the Charter of the City of Laredo.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR ON THIS  
THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2005

\_\_\_\_\_  
ELIZABETH G. FLORES, MAYOR

ATTEST:

\_\_\_\_\_  
GUSTAVO GUEVARA, JR.  
CITY SECRETARY

APPROVED AS TO FORM:

JAIME L. FLORES,  
CITY ATTORNEY

BY:

  
\_\_\_\_\_  
ERNESTO A. GARCIA  
ASSISTANT CITY ATTORNEY