

**NOTICE OF A SPECIAL CALLED MEETING  
OF THE GOVERNING BODY  
OF THE CITY OF MIDLOTHIAN, TEXAS  
THURSDAY, SEPTEMBER 22, 2022**

Pursuant to the provisions of Chapter 551 VTCA Government Code, notice is hereby given of a Regular Meeting of the Midlothian City Council, to be held in the City Council Chambers at Midlothian City Hall, 104 West Avenue E, Midlothian, Texas. The regular meeting may be viewed online at [www.midlothian.tx.us/watchlive](http://www.midlothian.tx.us/watchlive).

**REGULAR AGENDA 4:00 P.M.**

Call to Order, Invocation, and Pledge of Allegiance.

2022-410 Citizens to be heard - *The City Council invites citizens to address the Council on any topic not already scheduled for a Public Hearing. Citizens wishing to speak should complete a "Citizen Participation Form" and present it to the City Secretary no less than five minutes prior to the start of the meeting. Speakers are limited to 3 minutes. In accordance with the Texas Open Meetings Act, the City Council cannot act on items not listed on the agenda. However, your concerns may be addressed by City Staff, placed on a future agenda, or responded to by some other course. Citizens not attending in person may submit comments on our website at [www.midlothian.tx.us/Participate](http://www.midlothian.tx.us/Participate).*

2022-411 Consider and act upon an ordinance, by record vote of the City Council of the City of Midlothian, Texas, levying and assessing municipal ad valorem taxes for the City of Midlothian, for the fiscal year 2022 - 2023, at \$0.340590 for Maintenance and Operations and \$0.309410 for Interest and Sinking Funds, for a total of \$0.650000, specifically for the purpose for which said taxes may be expended and directing the assessment and collection thereof; repealing conflicting ordinances and resolutions; including a severability clause and establishing an effective date

2022-412 Adjourn

I, Mary McDonald, Deputy City Secretary of the City of Midlothian, Texas, do hereby certify that this Notice of Meeting was posted on the front window of City Hall, 104 West Avenue E, Midlothian, Texas, at a place readily accessible to the general public at all times, no later than the 19<sup>th</sup> day of September, 2022 at or before 4:00pm.



Mary McDonald, Deputy City Secretary

**This facility is wheelchair accessible and accessible parking spaces are available. Requests for reasonable accommodations must be made 48 hours prior to this meeting. Please contact the City Secretary at 972-775-3481 for further information.**



## AGENDA ITEM 2022-410

### AGENDA CAPTION:

Citizens to be heard - *The City Council invites citizens to address the Council on any topic not already scheduled for a Public Hearing. Citizens wishing to speak should complete a "Citizen Participation Form" and present it to the City Secretary no less than five minutes prior to the start of the meeting. Speakers are limited to 3 minutes. In accordance with the Texas Open Meetings Act, the City Council cannot act on items not listed on the agenda. However, your concerns may be addressed by City Staff, placed on a future agenda, or responded to by some other course. Citizens not attending in person may submit comments on our website at [www.midlothian.tx.us/Participate](http://www.midlothian.tx.us/Participate).*

### ITEM SUMMARY/BACKGROUND:

Citizens who have registered with the City Secretary may address Council with comments and/or concerns.

### SPECIAL CONSIDERATION:

N/A

### FINANCIAL IMPACT/FUNDING SOURCE:

N/A

### ATTACHMENTS:

N/A

### ALTERNATIVES:

N/A

### RECOMMENDATION:

N/A



## AGENDA ITEM 2022-411

### AGENDA CAPTION:

Consider and act upon an ordinance, by record vote of the City Council of the City of Midlothian, Texas, levying and assessing municipal ad valorem taxes for the City of Midlothian, for the fiscal year 2022 - 2023, at \$0.340590 for Maintenance and Operations and \$0.309410 for Interest and Sinking Funds, for a total of \$0.650000, specifically for the purpose for which said taxes may be expended and directing the assessment and collection thereof; repealing conflicting ordinances and resolutions; including a severability clause and establishing an effective date.

### ITEM SUMMARY/BACKGROUND:

The proposed ordinance levies the FY 2022 - 2023 ad valorem tax rates necessary to fund the maintenance and operations (M&O) of the City and to pay principal and interest for the redemption of bonds (Interest & Sinking - I&S).

The total assessed ad valorem tax rate, as established by this ordinance, will be \$0.650000. *This rate represents a 0.025000 decrease from the current fiscal year's overall tax rate of \$0.675000.*

The 2022 - 2023 \$0.650000 tax rate is apportioned as follows:

Maintenance & Operations (M&O):	\$0.340590
Interest & Sinking (I&S):	\$0.309410

### SPECIAL CONSIDERATION:

Section 26.05(b) of the Tax Code specifies that a motion to adopt an ordinance or order setting a tax rate that exceeds the No-New-Revenue tax rate must be made in the following form:

**“I move that the property tax rate be increased by the adoption of a tax rate of \$0.650000, which is effectively a 9.08% percent increase in the tax rate.”**

### FINANCIAL IMPACT/FUNDING SOURCE:

An ad valorem tax rate of \$0.650000 (M&O: \$0.340590; I&S \$0.309410) will generate \$19,650,779 (at a 100% collection rate) for M&O and \$17,851,809 for I&S, including amounts that are to be transferred to the TIRZ.

### ATTACHMENTS:

1. Ordinance

### ALTERNATIVES:

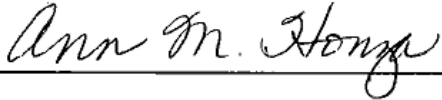
Approve, Deny, Amend

**RECOMMENDATION:**

Approve the ordinance levying the municipal ad valorem tax rates for the City of Midlothian for fiscal year 2022 - 2023.

**SUBMITTED BY and TO BE PRESENTED BY:**

Ann Honza, Finance Director for the September 22, 2022 Council meeting

  
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Ann Honza, CPA, Finance Director

**REVIEWED BY:**

  
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Mary McDonald, Deputy City Secretary

**APPROVED BY:**

  
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Chris Dick, City Manager

## **ORDINANCE 2022-XX**

**AN ORDINANCE OF THE CITY OF MIDLOTHIAN, TEXAS, LEVYING AND ASSESSING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF MIDLOTHIAN, FOR THE YEAR 2022 (FISCAL YEAR 2022 – 2023) AT A RATE OF \$0.650000 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE CITY LIMITS OF THE CITY OF MIDLOTHIAN AS OF JANUARY 1, 2022, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENDITURES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF MIDLOTHIAN; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; REPEALING CONFLICTING ORDINANCES AND RESOLUTIONS; INCLUDING A SEVERABILITY CLAUSE AND ESTABLISHING AN EFFECTIVE DATE.**

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MIDLOTHIAN, TEXAS, AS FOLLOWS:**

### **SECTION 1:**

That there is hereby levied for the tax year 2022 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Midlothian, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.650000 on each One Hundred Dollars (\$100) assessed valuation of taxable property, and shall be, apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Midlothian, a tax of \$0.340590 on each and every One Hundred Dollars (\$100) assessed value on all taxable property; and
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Midlothian, not otherwise provided for, a tax of \$0.309410 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of Midlothian, and shall be applied to the payment of interest and maturities of all such outstanding debt of the City.

### **SECTION 2:**

The rate adopted is greater than the no-new-revenue rate and lower than the voter-approval rate as calculated according to the Truth In Taxation provisions of the Texas Tax Code, as amended, and the total levy for maintenance and operations exceeds last year's levy for same.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

### **SECTION 3:**

All ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2023. There shall be no discount for payment of taxes prior to February 1, 2023. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2023, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2022 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2022 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2022 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

### **SECTION 4:**

The Tax Assessor/Collector is hereby authorized to assess and collect the taxes of the City of Midlothian, Texas, employing the above tax rate. The taxes are payable at the Ellis County Tax Office.

### **SECTION 5:**

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

### **SECTION 6:**

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

**SECTION 7:**

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

**SECTION 8:**

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

**SECTION 9:**

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

**PASSED AND APPROVED** by the City Council of the City of Midlothian, Texas this the 22<sup>nd</sup> day of September, 2022.

**APPROVED:**

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Richard Reno, Mayor

**ATTEST:**

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Tammy Varner, City Secretary

**APPROVED AS TO FORM:**

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Joseph J. Gorfida, Jr., City Attorney