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## AGENDA

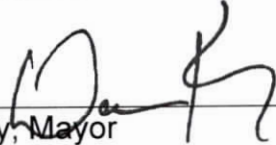
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The City Council of the City of Daingerfield shall meet in Special Session Monday, September 18, 2023, at 6:00 p.m. in the Daingerfield Volunteer Fire Department located at 823 W.W.M. Watson Blvd. The order of business will be as follows:

1. **Call Meeting to Order.**
2. **Invocation, Pledge of Allegiance and Texas Pledge.**
3. **Public Comments.**
  
4. **Business**  
**Discuss, Consider, and Possibly Take Action Regarding:**
  - A. Deliberate and Act on Ordinance Adopting a Budget for Fiscal Year 2023-2024.
  - B. Deliberate and Act on Ordinance Voting to Ratify the Property Tax Increase Reflected in the Budget Pursuit to Texas Local Government Code 102.007.
  - C. Deliberate and Act on Ordinance Setting an Ad Valorem Tax Rate for the Year 2023.
  - D. Deliberate and Act on Resolution Allowing Discounts for Early Payment of Ad Valorem Taxes

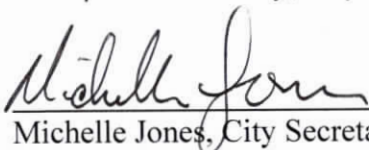
### 5. **Adjournment.**

Note: The City of Daingerfield reserves the right to conduct closed meetings on any agenda item in accordance with §551.071 -- §551.076 of the Government Code.

  
\_\_\_\_\_  
Wade Kerley, Mayor

I, Michelle Jones, certify that the above notice of meeting was posted in a public place before 4:30 p.m. on Friday, September 15, 2023.

SEAL

  
\_\_\_\_\_  
Michelle Jones, City Secretary



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**CITY SECRETARY'S AGENDA NOTES**  
**September 18, 2023**

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**2. Invocation, Pledge of Allegiance and Texas Pledge.**

- 3. Public Comments.:** *At this time, anyone will be allowed to speak on any matter other than personnel matters and matters under litigation, for length of time not to exceed three minutes. No Council discussion or action may take place on a matter until such matter has been placed on an agenda and posted in accordance with the law.*

If, at a meeting of a governmental body, a member of the public or of the governmental body inquires about a subject for which notice has not been given as required by this subchapter, the notice provisions of this subchapter do not apply to:

- (1) a statement of specific factual information given in response to the inquiry; or
- (2) a recitation of existing policy in response to the inquiry.

**4. Business**

***Discuss, Consider, and Possibly Take Action Regarding***

- A. Deliberate and Act on Ordinance Adopting a Budget for Fiscal Year 2023-2024:** There have been no changes since Version 2. A copy of the ordinance is on page 3 or your packet. Note the Investment Policy is adopted at this time along with the Budget. *(must adopt the budget by roll call vote)*
- B. Deliberate and Act on Ordinance Voting to Ratify the Property Tax Increase Reflected in the Budget Pursuit to Texas Local Government Code 102.007:** This vote is in addition to and separate from the vote to adopt the budget. We are mandated to have an additional and separate vote to ratify. A copy of the Ordinance is on page 4.
- C. Deliberate and Act on Ordinance Setting an Ad Valorem Tax Rate for the Year 2023.** This ordinance is on page 5, followed by a copy of the tax analysis sheet and 6. *(must adopt by roll call vote)*
- D. Deliberate and Act on Resolution Allowing Discounts for Early Payment of Ad Valorem Taxes:** If you wish to allow the discounts again this year, a copy of the required Resolution is on page 7 of your packet.

**5. Adjournment**

**ORDINANCE**

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF DAINGERFIELD FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF DAINGERFIELD FOR THE 2023-2024 FISCAL YEAR.**

**WHEREAS**, the budget, appended here as Exhibit A, for the fiscal year beginning October 1, 2023 and ending September 30, 2024, was duly presented to the City Council by Keith Whitfield, City Manager, and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published in *The Steel Country Bee*, and said public hearing was held according to said notice; now therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DAINGERFIELD:**

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2023, and ending September 30, 2024, for the support of the general government of the City of Daingerfield, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2023-2024 Budget, a copy of which is appended hereto as Exhibit A;

SECTION 2. That the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

**PASSED AND APPROVED** this 18<sup>th</sup> day of September 2023.

\_\_\_\_\_  
Wade Kerley, Mayor

ATTEST:

\_\_\_\_\_  
Michelle Jones, City Secretary

**CITY OF DAINGERFIELD, TEXAS  
ORDINANCE NO. 2023-2024**

**AN ORDINANCE OF THE CITY OF DAINGERFIELD, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE FISCAL YEAR 2023 – 2024 CITY OF DAINGERFIELD, TEXAS BUDGET AS REQUIRED BY TEXAS LOCAL GOVERNMENT CODE 102.007; PROVIDING FOR REPEAL; PROVIDING FOR SEVERABILITY; AND AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DAINGERFIELD, TEXAS:**

**I. Ratification of Property Tax Increase**

The City of Daingerfield, Texas acting through its duly elected Council, hereby ratifies the property tax increase of 24.12 % reflected in its fiscal year 2023-2024 budget adopted by the Council at a prior vote. This ratification was adopted in a separate vote from a vote to adopt the fiscal year 2023-2024 budget and separate from a vote to set the current tax rate required by the Texas Tax Code. This vote was taken in compliance with Texas Local Government Code 102.007

**II. Repeal of Conflicting Ordinances**

That all ordinances, orders, resolutions heretofore passed and adopted by the City Council of the City of Daingerfield, Texas, are hereby repealed to the extent that said ordinances, orders, or resolutions, or parts thereof, are in conflict herewith.

**III. Severability**

If any section, subsection, clause, phrase or provision of this Ordinance is for any reason held to be unconstitutional or void by a court of competent jurisdiction, such holding shall not affect any valid provision of this or any other ordinance of the City of Daingerfield, Texas.

**IV. Effective Date of Ordinance**

This Ordinance shall take effect and be in full force immediately after passage, approval and adoption.

**PASSED, APPROVED AND ADOPTED THIS THE 18<sup>TH</sup> DAY OF SEPTEMBER 2023.**

\_\_\_\_\_  
**Wade Kerley, Mayor**

**ATTEST:**

\_\_\_\_\_  
**Michelle Jones, City Secretary**

**AN ORDINANCE LEVING A TAX RATE  
FOR THE CITY OF DAINGERFIELD  
FOR THE TAX YEAR 2023**

BE IT ORDAINED AND ORDERED by the City Council of the City of DAINGERFIELD that:

WE, the City Council of the City of DAINGERFIELD do hereby levy or adopt the tax rate on each \$100.00 worth of property located within the present city limits of the City of DAINGERFIELD, made taxable by law, for tax year 2023 as follows:

For the General Fund.....	\$0.491974
For the purposes of paying the accrued interest and to provide a sinking fund.....	\$.000000
<b>TOTAL TAX RATE.....</b>	<b>\$0.491974</b>

WHEREAS, these funds are necessary and appropriate for the funding of the 2023 City of DAINGERFIELD budget, and  
WHEREAS, said budget has been heretofore regularly adopted by the City Council of the City of DAINGERFIELD, and  
WHEREAS, all other things required by law to be done have been done properly by the appropriate officials, now therefore  
IT IS HEREBY RESOLVED, by affirmative vote of the City Council of the City of DAINGERFIELD, Texas at a regular meeting held in the Council Chambers of the City, in the City of DAINGERFIELD on the, 2023.

**PASSED, ADOPTED and APPROVED this day.**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$149,778, which is a 24.12 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,813.

THE TAX ASSESSOR-COLLECTOR is hereby authorized to assess and collect the taxes of the City of DAINGERFIELD.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Wade Kerley, Mayor

ATTEST:

\_\_\_\_\_  
Michelle Jones, City Secretary

## Analysis of Tax Rate

### Analysis of Tax Rate

	FY '22-'23 Assessment	FY '23-'24 No-new-Revenue Rate	FY '23-'24 Same Rate	FY '23-'24 Voter Approval Rate
Assessed Value at 100% of Value	\$ 126,552,338	\$ 156,678,930	\$ 156,678,930	\$ 156,678,930
City Tax Rate (Per \$100)	0.00491974	0.00395025	0.00491974	0.00551556
<b>Total Levy</b>	<b>\$ 622,605</b>	<b>\$ 618,920</b>	<b>\$ 770,820</b>	<b>\$ 864,172</b>
Estimated Collections 95%	\$ 591,474	\$ 587,974	\$ 732,279	\$ 820,963
Less 2.66% for Discounts	\$ 15,733	\$ 15,640	\$ 19,479	\$ 21,838
<b>Effective Tax Levy</b>	<b>\$ 575,741</b>	<b>\$ 572,334</b>	<b>\$ 712,800</b>	<b>\$ 799,125</b>

2006 - .656825  
 2007 - .656825  
 2008 - .656825  
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 2010 - .656734  
 2011 - .656734  
 2012 - .656734  
 2013 - .656734  
 2014 - .634458  
 2015 - .634458  
 2016 - .634458  
 2017 - .654792  
 2018 - .685946  
 2019 - .648032  
 2020 - .552917  
 2021 - .491974  
 2022- .491974

#### Comparison

Property Value	Voter Approval Rate	Present Rate	Difference
	0.00551556	0.00491974	-
\$ 25,000.00	\$ 137.89	\$ 122.99	\$ 14.90
\$ 50,000.00	\$ 275.78	\$ 245.99	\$ 29.79
\$ 60,000.00	\$ 330.93	\$ 295.18	\$ 35.75
\$ 75,000.00	\$ 413.67	\$ 368.98	\$ 44.69
\$ 85,000.00	\$ 468.82	\$ 418.18	\$ 50.64
\$ 100,000.00	\$ 551.56	\$ 491.97	\$ 59.58
\$ 150,000.00	\$ 827.33	\$ 737.96	\$ 89.37
\$ 200,000.00	\$ 1,103.11	\$ 983.95	\$ 119.16



**RESOLUTION**

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**A RESOLUTION ADOPTING AND APPROVING DISCOUNTS ON  
AD VALOREM TAXES PAID IN ADVANCE FOR THE CALENDAR YEAR 2023**

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**WHEREAS**, Section 31.05(b) Vernon's Annotated Texas Property Tax Code, as amended, allows discounts on ad valorem taxes if paid in advance; and

**WHEREAS**, the governing body of the City of Daingerfield, Texas, is of the opinion that the best interest of the City and its citizens would be served by allowing said discounts:

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DAINGERFIELD, TEXAS** that discounts on ad valorem taxes paid in advance for the taxing year 2023 are:

- (1) three (3%) percent if the tax is paid in October or earlier;
- (2) two (2%) percent if the tax is paid in November; and
- (3) one (1%) percent if the tax is paid in December.

**PASSED, ADOPTED AND SIGNED** on the 18<sup>th</sup> day of September 2023.

\_\_\_\_\_  
Wade Kerley, Mayor

ATTEST:

\_\_\_\_\_  
Michelle Jones  
City Secretary