



**CITY OF TYLER, TEXAS  
CITY COUNCIL COMMUNICATION**

**Agenda Number:** O-1

**Date:** September 26, 2007

**Subject:** Request that the City Council consider adopting the proposed Fiscal Year 2007-2008 property tax rate ordinance and the Fiscal Year 2007-2008 annual budget(s) including outside agency contracts, amending the 2006-2007 budget, and amending City Code Chapter 16 relating to Solid Waste fees.

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**Item Reference:** FY 2007 – 2008 Annual Budget

**I. Budget**

The proposed annual budget(s) for the City of Tyler for the fiscal year beginning October 1, 2007 and ending September 30, 2008, is submitted to the City Council for adoption.

During reviews of the proposed Fiscal Year 2007-2008 annual budget(s), the City Council agreed upon appropriation levels which established General Fund revenues at \$52,737,004 and expenditures at \$52,737,004 with an estimated operating reserve of \$7,910,551.

The public hearings on property taxes and the proposed budget(s) that were conducted on August 22, 2007 and September 12, 2007 satisfy all local and state law requirements for the adoption of the Fiscal Year 2007-2008 annual budget(s). These hearings provided an opportunity for citizens to ask questions and to comment on the proposed budget.

The attached budget ordinance includes revenues and expenditure appropriations for all other funds proposed by the City Manager, as well as authorization for new outside agency contracts.

The attached ordinance also amends the current year budget as set out in Part 4.

**II. Tax Rate**

The total proposed property tax rate of \$.199000 per \$100 valuation is less than the total current property tax rate of \$.223657. The proposed property tax rate is divided into the following two parts:

\$.002316 for the debt service fund (debt)  
\$.196684 for the general fund (maintenance and operations)  
\$.199000 total proposed property tax rate

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### **III. Code Amendments**

The third ordinance in this package includes recommended amendments to Code Chapter 16 relating to Solid Waste. These amendments clarify language referring to receptacles and increase the street use fees paid by all Solid Waste haulers from 4 percent to 5 percent effective November 1, 2007. Other amendments remove outdated and no longer needed wording and increase pack out service to be effective January 1, 2008.

#### **RECOMMENDATION:**

It is recommended that the City Council approve the ordinance adopting the Fiscal Year 2007-2008 budget(s) plus related outside agency contracts, adopt the ordinance setting the property tax rates for the General and Debt Service Funds, and adopt the ordinance amending fees for the Solid Waste Department.

**Drafted/Recommended By:  
Department Leader**

  
**Daniel Crawford,  
Chief Financial Officer**

**Edited /Submitted by:  
City Manager**

**ORDINANCE NO. O-2007-109**

**AN ORDINANCE APPROVING THE ASSESSMENT ROLL AND FIXING THE AD VALOREM TAX RATE FOR THE CITY OF TYLER, TEXAS, FOR THE CURRENT YEAR, AND PROVIDING FOR THE ASSESSMENT AND COLLECTION THEREOF AND FOR A LIEN ON REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF AD VALOREM TAXES.**

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

**PART 1:** The assessment roll for 2007 for the City of Tyler as compiled by Smith County Appraisal District and as amended by the Appraisal Review board is hereby approved and adopted.

**PART 2:** That there be and there is hereby levied and ordered collected the sum of \$.199000 ad valorem tax on each One Hundred Dollar (\$100) valuation of all taxable property, real, personal and mixed, within the corporate limits of the City of Tyler, Texas, on January 1st of this year, for the following purposes and the following amounts:

Debt Service Fund Requirement	\$ .002316
General Fund	\$ .196684
TOTAL TAX RATE PER \$100.00 VALUATIONS FOR ALL PURPOSES FOR 2007	\$ .199000

**PART 3:** That there be, and are hereby again set out, authorized exemptions as follows:

1. Homestead exemption under 65 - Ten percent (10%) or no less than \$5,000;
2. Homestead exemption over 65 - \$6,000.
3. Historical Preservation exemptions as set out in Code sections 10-25 & 10-26.

**PART 4:** Said ad valorem taxes shall be due and payable at the time and in the manner provided by the Tyler City Code, Chapter 2, relating to the payment of ad valorem taxes which said ordinances provide for penalties and interest on delinquent taxes.

**PART 5:** That notice for the public hearings on the proposed budget and property tax rate on the 22nd day of August, 2007 and on the 12<sup>th</sup> day of September was given by publication on the 10th day of August, 2007.

**PART 6:** That any ordinance, resolution, policy or any provision or section of the Code of the City of Tyler, Texas, as amended in conflict herewith, be and the same is hereby repealed to the extent of any conflict.

**PART 7:** That this ordinance shall become effective upon its approval.

**PASSED AND APPROVED** this the 26th day of September, A.D., 2007.

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JOSEPH O. SEEBER, MAYOR  
OF THE CITY OF TYLER, TEXAS

ATTEST

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CASSANDRA BRAGER, CITY CLERK

APPROVED:

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CITY ATTORNEY