

PUBLIC NOTICE

In accordance with the Open Meetings Act, Chapter 551 of the Government Code of Texas, notice is hereby given to all interested persons that the City Council of the City of Odessa will meet on **Friday, September 22, 2023 at 3:00 p.m.** in the Council Chambers, fifth floor, City Hall, 411 W. 8th St., Odessa, Texas for the following purposes:

See Attached Agenda

This notice is being posted on the south door of City Hall and on the bulletin board of the first floor of City Hall, Odessa, Texas, this the _____ day of September, 2023 at _____ .m., said time being more than seventy-two hours prior to the time at which the subject meeting will be convened and called to order. The public notice is also posted on the City of Odessa's website www.odessa-tx.gov

City Council Meetings are available to all persons regardless of disability. Individuals with disabilities who require special assistance should contact the City Secretary's Office at 432/335-3276, or 411 West 8th Street, First Floor, Odessa, Texas, during normal business hours at least twenty-four hours (24) in advance of the meeting.

Norma Aguilar-Grimaldo, TRMC, CMC
City Secretary

Javier Joven
Mayor

John Beckmeyer
City Manager



CITY COUNCIL
Mark Matta, District 1
Steven Thompson, District 2
Gilbert Vasquez, District 3
Greg Connell, District 4
Chris Hanie, District 5
Denise Swanner, At-Large

City Council Meeting Agenda
City Hall, 411 W. 8th St.
City Council Chambers – Fifth Floor

September 22, 2023
3:00 p.m.

1. Call to order Mayor Joven
2. Invocation Mayor Joven
3. Pledge of Allegiance and Texas Pledge. Council member Matta
Honor the Texas Flag; I pledge allegiance to thee,
Texas, one state under God, one and indivisible.
- Public Hearing
4. Open Public Hearing on tax increase for Fiscal Year 2023-2024. Seth Boles
Regular
5. Consider ratifying the property tax revenue increase reflected in the Seth Boles
Fiscal Year 2023-2024 annual budget.
6. Consider levying the tax for the 2023 tax year and fiscal year 2023-2024. Seth Boles
(Ordinance – first approval)
7. Consider necessary signatures in connection with City Funds. Seth Boles
(Resolution)
8. Adjourn

**CITY OF ODESSA
CITY COUNCIL AGENDA ITEM**

Meeting Date 9/22/2023	Contact Seth Boles	Department Finance	Fiscal Impact? No
Work Session? No	Contacted Legal? Yes	Item Type Regular	Hearing,

CAPTION

Open a Public Hearing on Tax Increase for Fiscal Year 2023-2024.

SUMMARY

A tax rate of \$0.483791 per \$100 valuation has been proposed by the governing body of City of Odessa.

Proposed Tax Rate - \$0.483791 per \$100
No-New-Revenue Tax Rate - \$0.47371 per \$100
Voter-Approval Tax Rate - \$0.522978 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for City of Odessa from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval tax rate is the highest tax rate that City of Odessa may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Odessa is proposing to increase property taxes for the 2023 tax year.

Tax Code Chapter 26. Assessment Section 26.06 requires that the public hearing on the tax increase may not be held before the fifth day after the date the notice of the public hearing is given. As required, the notice of the public hearing was published in the Odessa American on Saturday, September 16, 2023, as well as on the home page of the City of Odessa website. It has been posted since the date the notice was given and will remain until the public hearing is concluded. The posted notice was on the City's website continuously for at least seven days immediately before the public hearing and at least seven days before the vote proposing the increase in the tax rate.

According to the Tax Code, the City Council may vote on the proposed tax rate at the public hearing. A meeting to vote on the tax increase may not be held later than the seventh day after the date of the public hearing.

The proposed tax rate is not greater than the voter-approval rate. As a result, City of Odessa is not required to hold an election at which voters may accept or reject the proposed tax rate. However, community members may express their support for or opposition to the proposed tax rate during the public hearing.

Blurp The City Council will hold a public hearing on the tax increase. An error was made in creating the notice by the Ector County Appraisal District; this notice of public hearing on the tax increase is to correct the error.

Comments/Other Departments, Boards, Commissions or Agencies

Supporting Documents

Notice of Public Hearing on Tax Increase 2023-24 - Final 9.22.23.pdf,

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.483791 per \$100 valuation has been proposed by the governing body of City of Odessa.

PROPOSED TAX RATE	\$0.483791 per \$100
NO-NEW-REVENUE TAX RATE	\$0.474371 per \$100
VOTER-APPROVAL TAX RATE	\$0.522978 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for City of Odessa from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that City of Odessa may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Odessa is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 22, 2023 AT 3:00PM AT CITY COUNCIL CHAMBERS, 5TH FLOOR, 411 8TH ST, ODESSA TX 79761.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Odessa is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Odessa at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

JAVIER JOVEN

STEVEN P. THOMPSON

GREG CONNELL

DENISE SWANNER

MARK MATTA

GILBERT VASQUEZ

CHRIS HANIE

AGAINST the proposal:

PRESENT and not voting:

ABSENT:


Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Odessa last year to the taxes proposed to be imposed on the average residence homestead by City of Odessa this year.

	2022	2023	Change
Total tax rate (per \$100 of value)	\$0.483791	\$0.483791	increase of 0.000000, or 0.00%
Average homestead taxable value	\$160,278	\$160,399	increase of 121, or 0.08%
Tax on average homestead	\$775.41	\$776.00	increase of 0.59, or 0.08%
Total tax levy on all properties	\$50,642,237	\$53,379,367	increase of 2,737,130, or 5.40%

For assistance with tax calculations, please contact the tax assessor for City of Odessa, or [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) for more information.



Norma Aguilar-Grimaldo, TRMC, CMC
City Secretary

**CITY OF ODESSA
CITY COUNCIL AGENDA ITEM**

Meeting Date 9/22/2023	Contact Seth Boles	Department Finance	Fiscal Impact? No
Work Session? No	Contacted Legal? Yes	Item Type Regular	Other,

CAPTION

Consider ratifying the property tax revenue increase reflected in the Fiscal Year 2023-2024 Annual Budget.

SUMMARY

Local Government Code Chapter 102. Municipal Budget Section 102.007 requires that adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the City Council to ratify the property tax increase reflected in the budget. A vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate, required by Chapter 26, Tax Code, or other law.

The proposed rate is the same tax rate as approved for the 2022-2023 fiscal year - the rate will be \$0.483791 cents per \$100 valuation. The proposed rate is higher than the No-New-Revenue Rate of \$0.474371, and it is lower than the total Voter-Approval Rate of \$0.522978, which consists of a 2023 unused increment rate of \$0.037217, and a current Voter-Approval Rate of \$0.485761.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,551,589, which is a 5.2% increase from last year's budget, and of that amount, \$1,905,355 is tax revenue to be raised from new property added to the tax roll this year.

The second and final vote on the proposed tax rate will occur on September 28, 2023.

Blurp: Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the City Council to ratify the property tax increase reflected in the budget. A vote under this subsection of the Local Government Code is in addition and separate from the vote to adopt the budget or a vote to set the tax rate. This item is to ratify the property tax revenue increase.

Comments/Other Departments, Boards, Commissions or Agencies

Supporting Documents

**CITY OF ODESSA
CITY COUNCIL AGENDA ITEM**

Meeting Date 9/22/2023	Contact Seth Boles	Department Finance	Fiscal Impact? No
Work Session? No	Contacted Legal? Yes	Item Type Regular	Fiscal Impact? Ordinance,

CAPTION

Consider levying the tax for the 2023 tax year and fiscal year 2023-2024 (First Approval).

SUMMARY

The City Council will levy the tax for the 2023 tax year by adopting a tax rate of 48.3791 cents per \$100 property valuation for municipal maintenance/operations and debt service for fiscal year 2023-2024. The proposed tax rate will remain the same as last year.

FY 2024 Proposed Tax Rate: 48.3791
FY 2024 No-New-Revenue Tax Rate: 47.4371
FY 2024 Voter-Approval Tax Rate: 52.2978
FY 2023 Current Tax Rate: 48.3791

The 2023 total taxable value for Odessa is \$11,112,735,746. This is an increase of 5.2% as compared to the 2022 total taxable value.

The second and final vote on the levy will occur on September 28, 2023.

Blurb: City Council will levy the tax for the 2023 tax year and fiscal year 2023-2024. This will be the first approval of the levy.

Comments/Other Departments, Boards, Commissions or Agencies

Supporting Documents

40-033 Levy Taxes 23-24 9.22.pdf,

ORDINANCE NO. 2023-__

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ODESSA, TEXAS, LEVYING TAXES FOR THE OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ODESSA, TEXAS, FOR THE 2023 TAX YEAR AND THE 2023-2024 FISCAL YEAR; ESTABLISHING THE AD VALOREM TAX RATE OF 48.3791 CENTS PER ONE HUNDRED DOLLARS PROPERTY VALUATION; PROVIDING FOR THE APPORTIONMENT OF TAXES FOR INTEREST AND SINKING FUND FOR CERTAIN BOND INDEBTEDNESS AND FOR GENERAL OPERATING NEEDS; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED WAS NOTICED AND IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND DECLARING AN EFFECTIVE DATE OF OCTOBER 1, 2023

WHEREAS, a budget has been adopted by the City Council of the City of Odessa, Texas, covering the proposed expenditures of the municipal government of the City of Odessa for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

WHEREAS, said budget reflects the needs for revenue to meet the expenses proposed therein; and

WHEREAS, the City is required to accumulate interest and a sinking fund for certain outstanding bond indebtednesses; and

WHEREAS, it has been moved that property tax revenues be increased by the adoption of a tax rate of 48.3791¢ on each One Hundred Dollars (\$100.00) property valuation;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF

ODESSA, TEXAS:

Section 1. That there is hereby levied, and there shall be collected, for the use and support of the municipal government of the City of Odessa, Texas, and to provide the legally required interest and sinking fund on certain outstanding bond indebtednesses for the 2023 tax year and the 2023-2024 fiscal year upon all property, real, personal or mixed within the corporate limits of Odessa, Texas, which is subject to taxation, an ad valorem tax of 48.3791¢ on each One Hundred Dollars (\$100.00) property valuation, said tax levied for and apportioned to the following specified purposes:

- (1) The rate of 11.2888¢ on each One Hundred Dollars (\$100.00) valuation of taxable property to be levied, assessed and ordered collected for the purpose of paying the interest on and creating a sinking fund for the redemption of the City of Odessa, Texas Series 2019 Certificates of Obligation, plus 2012, 2014, 2015, and 2017 Refunding Issues.
- (2) The rate of 37.09034¢ on each One Hundred Dollars (\$100.00) valuation of taxable property to be levied, ordered and collected for the purpose of creating a General Fund for the City operations, as provided by law and ordered collected to meet the requirements.

Section 2. That the citizens of Odessa are hereby advised:

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY THIRTY-FOUR AND THIRTY HUNDRETHS PERCENT (34.3%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY ONE HUNDRED TWENTY-THREE DOLLARS AND FIFTY-THREE CENTS (\$123.53).

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$2,551,589 OR 5.2%, AND OF THAT AMOUNT, \$1,905,355 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE ROLL THIS YEAR.

Section 3. That there is hereby levied and there shall be collected from every

person, partnership firm, association or corporation pursuing any occupation or business whatsoever which is taxable by the City of Odessa under the general laws of the State of Texas, an annual occupation tax equal in each instance to one-half of the State occupation tax on each such person, partnership, firm, association or corporation, and said taxes shall be paid annually in advance except where otherwise provided by State laws, in which event the same may be paid to the City in the manner as is provided by State law.

Section 4. That there is hereby levied and there shall be collected from every person, partnership, corporation, association or firm holding any permit under the Texas Liquor Control Act and which is subject to the imposition of a license fee by municipalities by virtue of said Texas Liquor Control Act, a license fee in the maximum amount that municipalities are authorized to impose pursuant to said Act.

Section 5. That all monies collected under this ordinance for the specific items described in Section 1, shall be and the same are hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor and Collector of taxes and the Comptroller shall keep these accounts so as to readily and distinctly show the amount collected and the amounts expended and the amount on hand at any time belonging to such funds. It is hereby made the duty of the Assessor and Collector of taxes and the Controller at the time of depositing any monies, to make a statement showing to what fund such deposit should be made and from what sources it was received. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

Section 6. That at the time of first approval on September 22, 2023, 3:00 p.m., the Council Members voting on the ordinance announced and declared by the approval of this ordinance that the City Council will finally vote on the tax rate on September 28, 2023, 3:00 p.m., 411 W. 8th Street, Odessa, Texas, and such notice shall be published. Section 6 is effective on September 28, 2023.

Section 7. That this ordinance shall go into effect on October 1, 2023.

The foregoing ordinance was first approved on the 22nd day of September, A.D., 2023, by the following vote:

Mark Matta	_____
Steven P. Thompson	_____
Gilbert Vasquez	_____
Greg Connell	_____
Chris Hanie	_____
Denise Swanner	_____
Javier Joven	_____

The foregoing ordinance was adopted on second and final approval on the 28th day of September, A.D., 2023, by the following vote:

Mark Matta	_____
Steven P. Thompson	_____
Detra White	_____
Tom Sprawls	_____
Mari Willis	_____
Denise Swanner	_____
Javier Joven	_____

Approved this the 28th day of September, A.D., 2023.

Javier Joven, Mayor

ATTEST:

Norma Aguilar-Grimaldo, City Secretary

APPROVED AS TO FORM:

Daniel C. Jones, City Attorney

**CITY OF ODESSA
CITY COUNCIL AGENDA ITEM**

Meeting Date 9/22/2023	Contact Seth Boles	Department Finance	Fiscal Impact? No
Work Session? No	Contacted Legal? Yes	Item Type Regular	Resolution,

CAPTION

Consider necessary signatures in connection with City Funds.

SUMMARY

The attached resolution provides a list of authorized signatures in connection with City funds. The list of authorized signatures is to be amended by adding the name John Beckmeyer and Monica Munoz and deleting Seth Boles.

Upon approval John Beckmeyer, City Manager, and Agapito Bernal, Deputy City Manager, representatives from the City Manager's Office, and Monica Munoz, Budget Manager, representative from the Finance Department, will be authorized to execute, authenticate, certify, and endorse with a facsimile signature in lieu of their manual signature issuance of public securities, instruments of payment, or certificates of assessment for all City funds.

Christopher Hayes, Senior Accountant, and Derek McClung, Accountant, will be authorized to execute, authenticate, and certify bank transactional data for all City funds.

Any two of the above signatures are necessary as set forth above.

The item will authorize the removal of Seth Boles as an authorized signer on City funds and add John Beckmeyer, City Manager, and Monica Munoz, Budget Manager, as authorized signers.

Blurb: Updates needed for necessary bank signatures in connection with City funds. Action will add John Beckmeyer, City Manager, and Monica Munoz, Budget Manager, as authorized signers and will remove Seth Boles.

Comments/Other Departments, Boards, Commissions or Agencies

Supporting Documents

4r-136 Bank Signatures - City Funds 9.22.pdf,

RESOLUTION NO. 2023R-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ODESSA, TEXAS, AMENDING THE LIST OF AUTHORIZED SIGNATURES IN CONNECTION WITH CITY FUNDS; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS RESOLUTION WAS PASSED WAS NOTICED AND WAS OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND DECLARING AN EFFECTIVE DATE

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ODESSA, TEXAS:

Section 1. That the list of authorized signatures in connection with City funds is hereby amended by adding the names of John Beckmeyer and Monica Munoz and removing Seth Boles.

Section 2. That upon approval, John Beckmeyer, City Manager and Agapito Bernal, Deputy City Manager, representatives from the City Manager's office, and Monica Munoz, Budget Manager, representative from the Finance Department will be authorized to execute, authenticate, certify and endorse with a facsimile signature in lieu of their manual signature issuance of public securities, instruments of payment or certificates of assessment of all City funds. Christopher Hayes, Senior Accountant, and Derek McClung, Accountant, will be authorized to execute, authenticate, and certify bank transactional data for all City funds.

Section 3. That the City Manager or his designee is authorized to execute any documents necessary to implement this resolution.

Section 4. That this resolution shall be effective at the time of its adoption.

The foregoing resolution was approved and adopted on the 22nd day of September, A.D., 2023, by the following vote:

Mark Matta	_____
Steven P. Thompson	_____
Gilbert Vasquez	_____
Greg Connell	_____
Chris Hanie	_____
Denise Swanner	_____
Javier Joven	_____

Approved this the 22nd day of September, A.D., 2023.

Javier Joven, Mayor

ATTEST:

Norma Aguilar-Grimaldo, City Secretary

APPROVED AS TO FORM:

Daniel C. Jones, City Attorney