

## Minutes

Bastrop/Travis Counties ESD No.1

June 16, 2020

The Bastrop/Travis Counties ESD No. 1 met on Zoom video conferencing app on June 16, 2020. Attending the meeting were Commissioners Tommy McCullough, Larry Foehner, Carl Newstrom, Julius Schwartz and Wayne Skubiata. A quorum was present at the meeting. The ESD staff members, Elgin and McDade Fire Department representatives were also present.

### Pledge of Allegiance:

1. The Pledge of Allegiance was led by President Tommy McCullough.

### Call Meeting to Order:

2. The meeting was called to order by President Tommy McCullough at 6:30P.M. Proper notice has been posted.

### Public Comments:

3. There were no public comments.

### Public Comments on Agenda Items.

4. There were no public comments on agenda items.

### Reports

5. Receive monthly report from the Treasurer and consider; Commissioner Foehner presented the monthly treasurer report.

(A). approval of payment of monthly bills and invoices; A motion was made by Commissioner Newstrom and seconded by Commissioner Skubiata to approve payments of monthly bills and invoices. Motion passed.

(B). approval of monthly financial report; and. A motion was made by Commissioner Schwartz and seconded by Commissioner McCullough to approve the monthly financial report. Motion passed unanimously. See attachment.

(C). action regarding amendments to budget for FY2020; A motion was made by Commissioner Newstrom and seconded by Commissioner Foehner to amend the budget as follows:

Move \$2,000.00 from account #400.162 to account #600.532

Motion passed unanimously. See attachments.

6. Receive monthly report from Elgin Volunteer Fire Department regarding emergency operations, response times, call volume, training, management activities and membership; The monthly report for the Elgin Volunteer Fire Department was presented by Chief Randy Reyna. He reported calls for the month of May.

7. Receive monthly report from McDade Volunteer Fire Department regarding emergency operations, response times, call volume, training, management activities and membership; The monthly report for the McDade Volunteer Fire Department was presented by Chief Rey Ramirez. He reported calls for the month of May.

8. Receive monthly report from the First Responder Unit regarding emergency operations, response times, call volume, training, and management activities and personnel issues; The monthly report for the First Responder Unit was presented by Commissioner Foehner. He reported calls for the month of May.

9. Receive monthly commissioner activity reports; Commissioner Foehner reported on the 2020 Tax Calendar webinar on June 15, 2020 from SAFE-D.

#### Discussion/Action Items

10. Discuss and consider approval of minutes for the May 19, 2020 regular meeting; A motion was made by Commissioner Foehner and seconded by Commissioner Skubiata to approve the minutes. Motion passed unanimously.

11. Discuss and consider adoption of the tax and budget planning calendar for 2020 and take any related action; A motion was made by Commissioner Newstrom and seconded by Commissioner Foehner to adopt the tax and budget planning calendar for 2020. Motion passed unanimously. Another motion was made by Commissioner Foehner and seconded by Commissioner Newstrom to schedule the following budget workshop meetings.

June 23, 2020 – FR1/ESD at 6:30p.m. at the ESD office and/or Zoom.

July 7, 2020 – McDade Fire Dept. at 6:30p.m. at the McDade Fire Station and/or Zoom.

July 14, 2020 – Elgin Fire Dept. at 6:30p.m. at the Elgin Fire Station and/or Zoom.

Motion passed unanimously.

12. Discuss and consider amendments to service provider contracts; This item was tabled.

13. Discuss and consider repair and maintenance of the District's facilities and equipment; Randy reported on how the repairs are going on truck 5. Rey reported that the old Elgin engine they now have has been repaired and is in good working order. He also reported that all the emergency lights have been installed on the 5-ton brush truck and are working good.

18. Discuss agenda, time and date for next meeting. A motion was made by Commissioner Foehner and seconded by Commissioner Newstrom for the next regular meeting to be held on July 21, 2020 at 6:30P.M. at the Elgin Fire Station or Zoom video conferencing app. Commissioner Schwartz voted no. Motion passed.

A motion was made by Commissioner Newstrom and seconded by Commissioner Foehner to adjourn the meeting at 7:20P.M. Motion passed unanimously.

President McCullough adjourned the meeting.

A handwritten signature in blue ink that reads "Carl Newstrom". The signature is written in a cursive style with a large, prominent initial "C".

Carl Newstrom, Secretary  
Board of Commissioners  
Bastrop/Travis Counties ESD No.1

	<u>Jun 15, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Texas Class	309,861.17
Debit Card Account	1,413.26
Money Market	1,503,008.77
ESD Checking	<u>29,606.73</u>
Total Checking/Savings	<u>1,843,889.93</u>
Total Current Assets	<u>1,843,889.93</u>
TOTAL ASSETS	<u><u>1,843,889.93</u></u>
LIABILITIES & EQUITY	0.00

BTCESD#1 Budget Change Request Form

NAME OF DEPARTMENT ESD

YOU MUST USE THE 2ND COLUMN ON YOUR BUDGET REPORT

TRANSFER FROM				TRANSFER TO			
Budget Account & Description	Budget Amount Before Transfer	Amount (+ or -)	Budget Amount After Transfer	Budget Account & Description	Budget Amount Before Transfer	Amount (+ or -)	Budget Amount After Transfer
1 400.102 80015200	41,000.	-2000.	39,000.	600.532 Training	4000.	+2000.	6000.
2							
3							
4							
5							
6							
7							
8							
9							
10							

Fire Department Approval \_\_\_\_\_ Date \_\_\_\_\_  
 ESD Approval Curt Peterson Date 6/16/20

**BASTROP-TRAVIS COUNTIES ESD NO. 1**

**TAX PLANNING CALENDAR 2020  
(>\$500,000 in Property Tax Revenue)**

June - July	2020-21 Budget Meetings
Mid-July	Tax Assessor-Collector certifies anticipated collection rate and excess debt collections to jurisdictions.
<b>Tuesday July 21</b>	<b>Regular Meeting</b> , include discussion of District budget and potential tax rates
Monday July 27	Deadline for Chief Appraiser to certify appraisal rolls to jurisdictions (per §26.01(a) of Tax Code, deadline is July 25; per §1.06 of Tax Code, if deadline falls on Saturday, Sunday, or legal holiday, act is timely if performed next regular business day).
<b>Tuesday July 28</b>	<b>Special Meeting</b> to discuss District budget, tax rate notice and potential tax rates ( <i>recommended by TCLF to prepare for official meeting to consider proposed tax rate</i> ). <ul style="list-style-type: none"><li>• Deadlines notated in <b>red</b>, below, are applicable if the proposed tax rate exceeds the greater of the voter-approval rate (formerly, “rollback rate”) <u>or</u> the de minimis rate. <b>(ALTHOUGH THIS IS NOT LIKELY FOR BASTROP-TRAVIS COUNTIES ESD NO. 1 because the de minimis will likely exceed \$0.10.)</b></li><li>• Deadlines notated in <b>blue</b>, below, are applicable if the proposed tax rate exceeds the no-new-revenue rate (formerly, “effective rate”) but does NOT exceed the greater of the voter-approval rate (formerly, “rollback rate”) or the de minimis rate.</li><li>• Deadlines notated in <b>green</b>, below, are applicable if the proposed tax rate does NOT exceed the no-new-revenue rate (formerly, “effective rate”) or the voter-approval rate (formerly, “rollback rate”).</li></ul>
Monday August 3	Deadline for Tax Assessor to submit appraisal roll showing the appraised, assessed and taxable values of all property and the total taxable value of new property to the governing body of the District (to be submitted by August 1, or as soon thereafter as practicable per §26.04(b); if deadline falls on Saturday, Sunday or legal holiday, act is timely if performed next regular business day per §1.06)
Friday August 7	Post District’s tax rate notice, in form prescribed by Comptroller, prominently on home page of District website (notice to be posted by August 7 or as soon thereafter as practicable per §26.04(e) of Tax Code).  This notice includes District’s calculations of no-new-revenue rate and voter-approval-rate and debt information.
Friday August 7 (by 5:00 p.m.)	Post agenda for August 10 Special Meeting. →See <i>page 6</i> for agenda language if proposed tax rate is expected to exceed the greater of the voter-approval rate <u>or</u> the de minimis rate. <b>(ALTHOUGH THIS IS NOT LIKELY FOR BASTROP-TRAVIS COUNTIES ESD NO. 1 because the de minimis will likely exceed \$0.10.)</b> →See <i>page 7</i> for agenda language if proposed tax rate is expected to exceed the no-new-revenue rate <u>but not</u> the greater of the voter-approval rate or the de minimis rate. →See <i>page 8</i> for agenda language if proposed tax rate is expected <u>does not</u> exceed the no-new-revenue rate <u>nor</u> the voter approval rate.

<p><b>Monday August 10</b></p>	<p><b><i>Special Meeting Date.</i></b> Special Board meeting – discuss District budget, hold vote on proposed tax rate, schedule public hearing / meeting to vote to adopt tax rate, approve publication of Notice of Proposed Tax Rate, and call election on proposed tax rate if rate exceeds the greater of the voter-approval rate <u>or</u> the de minimis rate.</p> <p>→ <b>If the proposed tax rate exceeds the greater of the voter-approval tax rate or the de minimis rate, the Board must take a record vote on the proposed tax rate at this meeting, an election MUST be ordered by the District on or before August 17<sup>th</sup>, and the public hearing and meeting to vote on adopting the tax rate MUST be held on or before August 24<sup>th</sup>.<sup>1</sup></b></p> <p>→ <b>If the proposed tax rate exceeds the no-new-revenue tax rate, the Board must take a record vote on the proposed tax rate at this meeting and schedule a public hearing on the tax rate.</b></p> <p>→ <b>If the proposed tax rate does not exceed the no-new-revenue tax rate or the voter-approval tax rate, the Board will need to approve publication of Notice of Meeting to Vote on Tax Rate and schedule meeting before September 30 to adopt the District’s tax rate AND to submit adopted tax rate to Bastrop County Tax Office.</b></p>
<p>Tuesday August 11 (before noon)</p>	<p>Submit <b><i>Notice of Public Hearing on Tax Increase</i></b> to <i>Bastrop Advertiser</i> for publication.<sup>2</sup> (Date of hearing / meeting: August 20)</p>
<p>Wednesday August 12</p>	<p>Submit <b><i>Notice of Public Hearing on Tax Increase</i></b> to <i>Elgin Courier</i> for publication.<sup>3</sup> (Date of hearing / meeting: August 20)</p>
<p>Thursday August 13</p>	<p>Post <b><i>Notice of Public Hearing on Tax Increase</i></b> prominently on home page of District website (at least 7 days before Public Hearing).</p> <p>Notice is to remain continuously posted on website until the meeting at which the tax rate is adopted.</p>
<p>Friday August 14 (by 5:00 p.m.)</p>	<p><b><i>Post agenda for Special Meeting to call November Election</i></b> (if not called at August 10<sup>th</sup> meeting).</p>
<p>Saturday August 15</p>	<p><b><i>Notice of Public Hearing on Tax Increase</i></b> to be published in <i>Bastrop Advertiser</i> (hearing may not be held before the 5<sup>th</sup> day after publication).</p>
<p>Monday August 17 (by 5:00 p.m.)</p>	<p>Post agenda for <b><i>Public Hearing on Tax Increase</i></b> (to be held August 20, see page 6 for agenda language).</p>

<sup>1</sup> If the District will be calling a November Election because the tax rate exceeds the greater of the voter-approval tax rate or the de minimis rate, the deadlines associated with calling the election are notated in **red**; also, please see page 5 for additional deadlines specific to a November election.

<sup>2</sup> *Bastrop Advertiser* – 512-445-3832; email: [legals@statesman.com](mailto:legals@statesman.com); publishes on Thursday and Saturday; submission deadline for Thursday issue is noon, Thursday prior to publication; submission deadline for Saturday issue is noon, Tuesday prior to publication.

<sup>3</sup> *Elgin Courier* – 512-285-3333; email – [ar@elgincourier.com](mailto:ar@elgincourier.com); publishes on Wednesday; classified advertising deadline is morning, Thursday, week before publication.

<p><b>Monday August 17</b></p>	<p><b><u>Deadline to call a November election</u></b> (78 days before November uniform election date, Election Code §3.005).</p> <p>If District is adopting a tax rate that <i>exceeds</i> the greater of the voter-approval tax rate <u>or</u> the de minimis rate, District is required to call an election to allow voters to accept or reject the proposed tax rate.</p>
<p><b>Wednesday August 19</b></p>	<p><b><i>Notice of Public Hearing on Tax Increase</i></b> to be published in <i>Elgin Courier</i> (hearing may not be held before the 5<sup>th</sup> day after publication – <i>but notice to also be published in Bastrop Advertiser on August 15</i>).</p>
<p><b>Thursday August 20</b></p>	<p><b><i>Public Hearing on Tax Increase and Special Meeting to Vote on Tax Rate</i></b> (if District’s proposed tax rate exceeds the greater of the voter-approval tax rate <u>or</u> the de minimis rate).</p> <p>If holding public hearing, proponents and opponents of the tax increase must be allowed an adequate opportunity to present their views.</p> <p>At the conclusion of the public hearing / meeting, Board may adopt 2020-2021 Budget (must be adopted <i>prior to</i> adopting the Order Levying Taxes) and then vote to adopt its tax rate. <b><i>Special language must be used in order and in motion to set tax rate if the rate will exceed no-new-revenue tax rate. (See page 9 for the motion and website notice language.)</i></b></p> <p>At the conclusion of the public hearing, if the Board is not voting on the budget or adopting the tax rate, the Board must the announce date, time and place of the public meeting at which the tax rate (and budget, if necessary) will be adopted, to be held within seven days of this hearing (<b><i>BUT see August 24 deadline to adopt tax rate, below</i></b>).</p>
<p><b>Friday August 21</b></p>	<p>If tax rate adopted at prior meeting exceeds the greater of the voter-approval tax rate <u>or</u> the de minimis rate, submit adopted tax rate to Bastrop County Tax Office and Travis County Tax Office and add statement regarding adopted tax rate to home page of District website (<i>see page 9 for website posting language</i>).</p>
<p><b>Monday August 24</b></p>	<p><b><i>Deadline to adopt tax rate if it exceeds the greater of the voter-approval tax rate <u>or</u> the de minimis rate.</i></b></p> <p>If District is adopting a tax rate that <i>exceeds</i> the greater of the voter-approval tax rate <u>or</u> the de minimis rate, an election must be called by no later than August 17<sup>th</sup> (78 days before election) and tax rate must be adopted no later than the 71<sup>st</sup> day before election, August 24<sup>th</sup>.</p>
<p><b>Thursday September 3 (before noon)</b></p>	<p><b><i>Submit Notice of Public Hearing on Tax Increase to Bastrop Advertiser and Elgin Courier for publication.</i></b> Submission date if District’s tax rate exceeds no-new-revenue rate but does NOT exceed the greater of the voter-approval rate or the de minimis rate. (Hearing date: September 15)</p> <p><b><i>Submit Notice of Meeting on Tax Rate to Bastrop Advertiser and Elgin Courier for publication.</i></b> Submission date if District’s tax rate DOES NOT exceed either the no-new-revenue rate <i>or</i> the voter-approval rate. (Meeting date: September 15)</p>
<p><b>Tuesday September 8</b></p>	<p>Post <b><i>Notice of Public Hearing on Tax Increase</i></b> prominently on home page of District website (at least 7 days before Public Hearing; hearing / meeting date: September 15).</p> <p>Post <b><i>Notice of Meeting on Tax Rate</i></b> prominently on home page of District website (at least 7 days before meeting; meeting date: September 15).</p> <p>Notice is to remain continuously posted on website until the meeting at which the tax rate is adopted.</p>
<p><b>Wednesday September 9</b></p>	<p><b><i>Notice of Public Hearing on Tax Increase / Notice of Meeting on Tax Rate</i></b> to be published in <i>Elgin Courier</i> (hearing may not be held before the 5<sup>th</sup> day after publication).</p>



Thursday September 10	<i>Notice of Public Hearing on Tax Increase / Notice of Meeting on Tax Rate</i> to be published in <i>Bastrop Advertiser</i> (hearing may not be held before the 5 <sup>th</sup> day after publication).
Friday September 11 (by 5:00 p.m.)	Post agenda for <i>Public Hearing to Adopt Tax Rate that exceeds the no-new-revenue rate but does NOT exceed greater of the voter-approval rate or the de minimis rate</i> (Hearing date: Tuesday, September 15, see page 7 for agenda language). <i>OR</i> Post agenda for <i>Public Meeting to Adopt Tax Rate if rate does NOT exceed the no-new-revenue rate or the voter-approval rate</i> (Meeting date: Tuesday, September 15, see page 8 for agenda language).
Tuesday September 15	<b><u>Regular Meeting Date:</u></b> <i>If District's tax rate exceeds the no-new-revenue rate but does NOT exceed the greater of the voter-approval rate or the de minimis rate – conduct public hearing on tax increase.</i> If holding public hearing, proponents and opponents of the tax increase must be allowed an adequate opportunity to present their views. At the conclusion of the public hearing / meeting, Board may adopt 2020-2021 Budget (must be adopted <i>prior to</i> adopting the Order Levying Taxes) and then vote to adopt its tax rate. <b><i>Special language must be used in order and in motion to set tax rate.</i></b> If the adopted tax rate will increase the amount of taxes to fund maintenance and operation costs from the prior year, post language to home page of District website. (See page 9 for the motion and website notice language). At the conclusion of the public hearing, if the Board is not voting on the budget or adopting the tax rate, the Board must the announce date, time and place of the public meeting at which the tax rate (and budget, if necessary) will be adopted, to be held within seven days of this hearing. <i>OR If District's tax rate does NOT exceed the no-new-revenue rate or the voter-approval rate</i> , conduct regular meeting, adopt 2020-2021 Budget (must be adopted <i>prior to</i> adopting the Order Levying Taxes), then vote to adopt tax rate AND authorize submission to Bastrop County Tax Office and Travis County Tax Office.
Tuesday September 22	<i>Deadline to Adopt Tax Rate if not adopted at conclusion of September 15 public hearing.</i> (Meeting to vote on tax rate may not be held later than 7 <sup>th</sup> day after date of public hearing, §26.06(e).)
Wednesday September 30	<i>If District's adopted tax rate exceeds no-new-revenue rate but does NOT exceed the greater of the voter-approval rate or the de minimis rate OR if District's tax rate does NOT exceed the no-new-revenue rate or the voter-approval rate, deadline to adopt the District's tax rate AND to submit adopted tax rate to Bastrop County Tax Office and Travis County Tax Office.</i>
Tuesday December 29	<b><i>Deadline for residents of District to file petition for tax reduction election with Board.</i></b> Residents may petition for a tax reduction (f/k/a “rollback”) election <i>only</i> if the de minimis tax rate exceeds the voter-approval tax rate AND the adopted tax rate is equal to or less than the de minimis rate and the greater of the District's voter approval rate or the voter-approval rate calculated as if District were a special taxing unit. Deadline for residents of District to submit to District's Board a petition for election on the question of reducing the taxing unit's adopted tax rate for the current year and signed by at least 3% of District's registered voters. Petition to be submitted to Board by residents within 90 days of Board's adoption of tax rate. (Deadline calculated from District's September 30 <sup>th</sup> deadline.) (See §26.075 of Tax Code)

**NOVEMBER 3, 2020 ELECTION TO ALLOW VOTERS TO  
ACCEPT OR REJECT PROPOSED TAX RATE**

Due Date	Action	Notes
August / September	Contact county re: contract for election	Board/TCLF
August 17, 2020	<b>Deadline to call a November election</b>	78 days before; Election Code § 3.005 (Board)
TBD	Deadline to submit ballot language in English and Spanish to County	TCLF; D/L set by County
September 4, 2020	Deadline to give County Clerk and Voter Registrar Notice of Election	60 days before election; Election Code § 4.008 (TCLF)
September 14, 2020	Deadline to post Notice of Appointment of Agent	50 days before election (Board; TCLF drafts)
October 4, 2020	First day to publish notice of election	30 to 10 days prior to election; Election Code § 4.003(a)(1) (Board; TCLF drafts)
October 13, 2020	Deadline to Post Notice of Election at customary posting locations plus polling place(s)	21 days prior to election; Election Code §§ 1.006, 4.003 (a)(2) (County)
October 17, 2020	First day of Early Voting by personal appearance	
October 24, 2020	Last day to <u>publish</u> Notice of Election	10 days before; Election Code § 4.003(a)(1)
October 30, 2020	Last day of Early Voting	4 days prior to election; Election Code § 85.001(a)
November 3, 2020	Election Day	
November 6-16, 2020	Meeting to canvass election (must be after provisional ballots reviewed)  *deadline falls on the weekend – may be extended to the following business day	3-11 days after election; Election Code § 67.003  (Board; TCLF drafts canvassing order)
December 13, 2020	First date Notice of Appointment of Agent can be removed	40 days after election (Board)
September 3, 2022	Can destroy NON-PERMANENT election records if no contest has been filed	22 months after; Election Code §§ 1.013; 66.058 (Board)

**AGENDA ITEMS FOR MEETINGS/PUBLIC HEARINGS IF DISTRICT'S PROPOSED  
TAX RATE EXCEEDS THE GREATER OF THE VOTER-APPROVAL TAX RATE  
OR THE DE MINIMIS RATE**

**Monday, August 10**

**Special Meeting:**

1. Consider taking action regarding 2020-21 budget;
2. Discuss and consider taking action regarding 2020 tax rate, including:
  - (a) establishing proposed tax rate;
  - (b) taking record vote and scheduling public hearing;
  - (c) authorizing publication of "Notice of Public Hearing on Tax Increase" in the *Bastrop Advertiser and the Elgin Courier*; and
  - (d) acknowledging and approving posting of tax rate notice and "Notice of Public Hearing on Tax Increase" to home page of District website.

If the proposed tax rate exceeds the greater of the voter-approval tax rate or the de minimis rate, please contact our office as soon as possible because the *Board will also need to call an election at this meeting or at a special meeting to be held on or before August 17*. Please note, there are specific requirements for an agenda that addresses an election. Additionally, an Order Calling Election and additional Resolutions are required to be adopted.

**Thursday, August 20**

**Special Meeting**

**Public Hearing on Tax Increase and Meeting to Adopt Tax Rate:**

1. Consider taking action regarding budget for fiscal year October 1, 2020 to September 30, 2021 [*budget must be adopted before tax rate*];
2. Conduct a public hearing on the proposal to increase property taxes;
3. Take a record vote on the District's 2020 tax rate, adopt an Order Levying Taxes, authorize filing the Order with the Bastrop County Tax Assessor/Collector and Travis County Tax Assessor/Collector; and
4. Acknowledge and approve posting of statement regarding adopted tax rate to home page of District website; OR
5. Announce the date, time and place of the meeting to vote on the tax rate.

**Monday, August 24**

**Special Meeting**

**Meeting to Adopt Tax Rate (if not adopted at end of public hearing):**

1. Consider taking action regarding budget for fiscal year October 1, 2020 to September 30, 2021 [*budget must be adopted before tax rate*];
2. Take a record vote on the District's 2020 tax rate, adopt an Order Levying Taxes, and authorize filing the Order with the Bastrop County Tax Assessor/Collector and Travis County Tax Assessor/Collector; and
3. Acknowledge and approve posting of statement regarding adopted tax rate to home page of District website.

**AGENDA ITEMS FOR MEETINGS/PUBLIC HEARINGS IF DISTRICT'S  
PROPOSED TAX RATE EXCEEDS NO-NEW-REVENUE RATE  
BUT NOT GREATER OF VOTER-APPROVAL RATE OR DE MINIMIS RATE**

**Monday, August 10**

**Special Meeting:**

1. Consider taking action regarding 2020-21 budget;
2. Discuss and consider taking action regarding 2020 tax rate, including:
  - (a) establishing proposed tax rate;
  - (b) taking record vote and scheduling public hearing;
  - (c) authorizing publication of "Notice of Public Hearing on Tax Increase" in the *Bastrop Advertiser* and *Elgin Courier*; and
  - (d) acknowledging and approving posting of tax rate notice and "Notice of Public Hearing on Tax Increase" to home page of District website.

**Tuesday, September 15**

**Regular Meeting**

**Public Hearing on Tax Increase and Meeting to Adopt:**

1. Consider taking action regarding budget for fiscal year October 1, 2020 to September 30, 2021 [*budget must be adopted before tax rate*];
2. Conduct a public hearing on the proposal to increase property taxes;
3. Take a record vote on the District's 2020 tax rate, adopt an Order Levying Taxes, authorize filing the Order with the Bastrop County Tax Assessor/Collector and and Travis County Tax Assessor/Collector; and
4. Authorize posting of statement regarding adopted tax rate to home page of District website;  
OR
5. Announce the date, time and place of the meeting to vote on the tax rate.

**Tuesday, September 22**

**Special Meeting**

**Meeting to Adopt Tax Rate (if not adopted at end of public hearing):**

1. Consider taking action regarding budget for fiscal year October 1, 2020 to September 30, 2021 [*budget must be adopted before tax rate*];
2. Take a record vote on the District's 2020 tax rate, adopt an Order Levying Taxes, and authorize filing the Order with the Bastrop County Tax Assessor/Collector and and Travis County Tax Assessor/Collector; and
3. Authorize posting of statement regarding adopted tax rate to home page of District website.

**AGENDA ITEMS FOR MEETINGS/PUBLIC HEARINGS IF DISTRICT'S PROPOSED  
TAX RATE DOES NOT EXCEED NO-NEW-REVENUE RATE  
OR VOTER-APPROVAL RATE**

**Monday, August 10**

**Special Meeting:**

1. Consider taking action regarding 2020-21 budget;
2. Discuss and consider taking action regarding 2020 tax rate, including:
  - (a) establishing proposed tax rate;
  - (b) authorizing publication of "Notice of Meeting on Tax Rate" in the *Bastrop Advertiser* and *Elgin Courier*; and
  - (c) acknowledging and approving posting of tax rate notice and "Notice of Meeting on Tax Rate" to home page of District website.

**Tuesday, September 15**

**Regular Meeting:**

1. Take action regarding budget for fiscal year October 1, 2020 to September 30, 2021 [*budget must be adopted before tax rate*];
2. Discuss and consider District's 2020 tax rate, adopt an Order Levying Taxes, authorize filing the Order with the Bastrop County Tax Assessor/Collector and Travis County Tax Assessor/Collector; and
3. Acknowledge and approve posting of statement regarding adopted tax rate to home page of District website.

### MOTION TO ADOPT TAX RATE

Following is the language for adopting the District's tax rate if it exceeds the no-new-revenue rate:

A motion to adopt an ordinance, resolution, or order setting a tax rate that exceeds the no-new-revenue tax rate must be a record vote, where the vote of each board member is recorded individually and must be made in the following form:

*"I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate."*

The minutes of the meeting must also contain this language for the motion and the record vote results. Our office will draft the language that is needed in the Order Levying Taxes.

Please contact our office if you have any questions about this procedure.

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### WEBSITE POSTING UPON ADOPTION OF TAX RATE

The District must post language on the home page of its website regarding an adopted tax rate that exceeds the no-new-revenue rate immediately upon adopting such a tax rate. That language is:

**"BASTROP-TRAVIS COUNTIES ESD NO. 1 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE."**

If the adopted tax rate exceeds the *no-new-revenue maintenance and operations rate*, also include the following statement:

**"THE TAX RATE WILL EFFECTIVELY BE RAISED BY (INSERT PERCENTAGE BY WHICH THE TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE) PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$(INSERT AMOUNT)."**

The proposed tax rate is \_\_\_\_, and if the Board adopts the proposed tax rate, the percent increase is \_\_%. The amount of taxes on a \$100,000 home is \$\_\_\_\_\_.