



**CITY OF DOUBLE HORN  
MINUTES  
REGULAR MEETING CITY COUNCIL  
THURSDAY AUGUST 12, 2021  
7:00PM  
SPICEWOOD COMMUNITY CENTER  
Located at 7901 CR 404  
SPICEWOOD, TEXAS 78669**

**THE CITY OF DOUBLE HORN COUNCIL MEETINGS ARE AVAILABLE TO ALL PERSONS REGARDLESS OF DISABILITY, IF YOU REQUIRE SPECIAL ASSISTANCE, PLEASE CONTACT CATHY SERENO AT 830-693-1508 AT LEAST 48 HOURS IN ADVANCE OF THE MEETING. THANK YOU.**

**Citizens will be given an opportunity to provide comments on any item listed on the regular agenda when the agenda item is called. Comments should be limited to (3) three minutes.**

1. **Call Meeting to Order:** Time 7:00PM
2. **Rollcall to Confirm Quorum:** John Osborne, Tom King, RG Carver, Jim Millard, and Cathy Sereno were present. Bob Schmitz was absent. City Secretary, Karen Maxwell, was also present.
3. **Invocation:** RG Carver
4. **Pledge of Allegiance** – U.S. & Texas  
*Texas Pledge: Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.*
5. **Approval of Minutes** –July 26,2021 Special Council Meeting

**Motion:** Tom King moved to approve the minutes from the July 26<sup>th</sup>, 2021, meeting with the action item correction.

**Second:** RG Carver seconded the motion.

**Vote:** The vote was unanimous, and the motion carried.

6. **Citizen Comments** – This is an opportunity for the citizens to address the City Council concerning an issue of community interest not on the agenda. Any deliberation of an issue raised during Citizen Comments is limited to a statement of fact regarding the item; a statement concerning the policy regarding the item or a proposal to place the item on a future agenda. Each citizen will be allowed 3 minutes to speak and must sign up before the meeting begins and indicate the subject the speaker wishes to address.

No one signed up to speak to non-agenda items.

7. **Regular Agenda** – the Council will individually discuss, consider, and possibly take action on any or all of the following items:
  - A. **Treasurer's Report**
    - 1) **Monthly Financial Reports**

**Motion:** Jim Millard moved to sweep the balance from the #1005 Property Tax account into the #1000 Operating Fund account.

**Second:** John Osborne seconded the motion.

**Vote:** The vote was unanimous, and the motion carried.

- 2) **First United Bank Credit Card services have transitioned to TCM Bank** – requires Council to approve adding Mayor as authorized user/contact

**Motion:** John Osborne moved to make the Mayor, Cathy Sereno, the approved contact for the City of Double Horn with TCM Bank.

**Second:** Jim Millard seconded the motion.

**Vote:** The vote was unanimous, and the motion carried.

**B. Emergency Management Team Update including**

- 1) Update on Featured Speaker Series – How to Protect Your Home & Property from Fire, Fire Chief Stacks Flyers posted at mailboxes, website and City Hall.

**C. Zoning & Ordinance Committee Update including:**

- 1) **Appointing a new committee leader**  
RG Carver volunteered to take the committee chair role for the Zoning and Ordinance Committee.
- 2) **Discuss and take possible action on steps required to adopt the International Building Code and International Residential Code as well as Membership in International Code Council**  
Council discussed and held off on action at this time.

**D. Discuss and consider action to develop a coordinated plan to communicate the Assurance of Voluntary Compliance Agreement reached between the City of Double Horn and the State of Texas, represented by the Attorney General's office.**

- 1) Discuss and take steps to develop a coordinated action plan to ensure the City of Double Horn leverages all available resources required to meet the terms of the agreement

Delegation of Point person for items in agreement:

Double Horn Improvement Association (DHIA)- Ald. Jim Millard w/ Mayor Sereno

Double Horn Creek Water Supply Corp. (DHCWSC) – Ald. Jim Millard w/ Mayor Sereno

Trash and Recycling- Ald. Tom King

Website- Ald. Bob Schmitz

Local Ordinances and Agreements- City Attorney

Emergency Management- Emergency Coordinator Harry Brunner/Mayor Cathy Sereno

Marble Falls ISD- Ald. John Osborne

Polling Place- Cathy Sereno

Training- Mayor Cathy Sereno; City Secretary to Post on website

**Action Item:** Karen Maxwell will post in the Legal section on the website the assurance agreement by 8/13/21, will mail the drafted letter explaining the agreement by 8/18/21 in USPS mail and email the letter by 8/13/21 out to the property owners, and will add the cyber security certificates on the Website.

**E. Discuss 2021 Tax Rate Calculation Worksheet and 2021 Notice About Tax Rates provided by Burnet Central Appraisal District and posted on the City's website**

Council discussed and no changes were made

**F. Discuss and make any necessary changes to the Proposed FY2021-2022 Budget and Tax Rate and discuss and take any necessary action on a resolution calling for a Public Hearing(s) for the FY2021-2022 budget and tax rate at a regular meeting on September 9, 2021. Authorize publication of any and all required legal notices for the FY2021-2022 Budget Hearing and Tax Rate Hearing**

**RESOLUTION: 2021 – RES016 Setting Public Hearing for FY2021-2022 Budget and Public Notice**

**Motion:** Jim Millard moved to approve RES016 Setting the Public Hearing for the FY2021-2022 Budget and Public Notice.

**Second:** John Osborne seconded the motion.

**Vote:** The vote was unanimous, and the motion carried.

**RESOLUTION: 2021 – RES017 Setting Public Hearing for FY2021-2022 Tax Rate and Public Notice**

This needs to be a *Meeting* and not a *Hearing*.

**Motion:** RG Carver moved to approve RES017 Setting a Public Meeting for FY2021-2022 Tax Rate and Public Notice.  
**Second:** John Osborne seconded the motion.  
**Vote:** The vote was unanimous, and the motion carried.

**Action Item:** Cathy Sereno will add commentary at the bottom of budget to explain the evaluation increase and its effect on revenue.  
**Action Item:** Karen Maxwell will need to submit the two mentioned notices to the Highlander by 8/20/21 for 8/24/21 printing.

- G. **Discuss and consider approving a list of volunteers to provide coverage (backup) during City Office Hours as needed**  
Requirements? Oath and confidentiality.

**Action Item:** Karen Maxwell will further research requirements for city office volunteers.

- H. **Discuss and consider action to establish a sign-up process for City Office Hour coverage**  
Council discussed and will start signup process.

**Action Item:** Karen Maxwell will maintain calendar each month for office hour coverage.

- I. **Discuss and consider action to recruit a volunteer for the Treasurer position**

**Action Item:** RG Carver continues to research potential volunteers.

- J. **Discuss and consider other matters for inclusion on the agenda for the next regular meeting of the City Council**  
Potential requirements for volunteers to cover office hours.  
Progress on the second Little Library

8. **Close Regular Meeting: N/A**

9. **Open Executive Session. N/A**

Executive session in accordance with the Texas Government Code, Section 551.071 – Consultation with Attorney on pending litigation or on a matter in which the Attorney has a duty to the City under the Texas Disciplinary Rules of Professional Conduct that clearly conflicts with the provisions of the Open Meetings Law. The Council may require the citizens to vacate the meeting room, or teleconference line, during the executive session (alternatively a private line may be opened for executive session).

- i) Consultation with City's Attorney regarding State of Texas v. City of Double Horn, et al. Cause No 49209, 424<sup>th</sup> District Court, Burnet County, Texas and to discuss next steps required to implement details of the Assurance of Voluntary Compliance agreement.

10. **Close Executive Session: NA**

11. **Open Regular Meeting N/A**

12. **Consider action, if any, from Executive Session: N/A**

13. **Adjournment:** Time 8:25pm

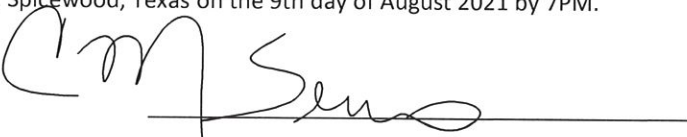
**Motion:** Jim Millard moved to adjourn the meeting at 8:25pm.

**Second:** RG Carver seconded the motion.

**Vote:** The vote was unanimous, and the motion carried. The Council will reconvene on September 9<sup>th</sup>, 2021, at 7pm in the Spicewood Community Center for a Public Hearing/Meeting and Regular Monthly Meeting.

**The Council may go into closed session at any time to discuss an item on the agenda when permitted by Chapters 418 or 551, Texas Government Code, or Section 321.3022 of the Texas Tax Code. Before going into closed session, a quorum of the Council must be assembled in the meeting room, the meeting must be convened as an open meeting pursuant to proper notice, and the presiding officer must announce that a closed session will be held and must identify the sections of Chapter 551 or 418, Texas Government Code, or Section 321.3022 of the Texas Tax Code authorizing the closed session**

I certify that the above notice of meeting was posted at 7901 CR 404, Spicewood, Texas on the 9th day of August 2021 by 7PM.

  
Cathy Sereno Mayor

**JULY**  
**FINANCIAL AGENDA PACKET**  
**CITY OF DOUBLE HORN**  
**REGULAR MEETING of CITY COUNCIL**  
**8/12/2021**



Item 7A

**City of Double Horn**  
**Budget vs. Actuals: City of Double Horn FY2021**

October 2020 - September 2021

	Oct 2020		Nov 2020		Dec 2020		Jan 2021		Feb 2021		Mar 2021		Apr 2021		May 2021		Jun 2021		Jul 2021		Aug 2021		Sep 2021		Total		% of Budget	
	Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual		Actual			Budget
Income																												
1020 Ad Valorem Taxes			4,063.73		16,889.57		30,315.88		10,207.96		1,248.65		1,231.63		805.36		2,136.98		660.94		660.94		1,106.07		68,666.77		66,307.61	103.56%
1030 Donations General					20.00																						20.00	0.00
1070 Permits and Fees					1,000.00																						1,000.00	100.00%
<b>Total Income</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>4,063.73</b>	<b>\$</b>	<b>17,909.57</b>	<b>\$</b>	<b>30,315.88</b>	<b>\$</b>	<b>10,207.96</b>	<b>\$</b>	<b>1,248.65</b>	<b>\$</b>	<b>1,231.63</b>	<b>\$</b>	<b>805.36</b>	<b>\$</b>	<b>2,136.98</b>	<b>\$</b>	<b>660.94</b>	<b>\$</b>	<b>1,106.07</b>	<b>\$</b>	<b>69,686.77</b>	<b>\$</b>	<b>67,307.61</b>	<b>103.53%</b>	
<b>Gross Profit</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>4,063.73</b>	<b>\$</b>	<b>17,909.57</b>	<b>\$</b>	<b>30,315.88</b>	<b>\$</b>	<b>10,207.96</b>	<b>\$</b>	<b>1,248.65</b>	<b>\$</b>	<b>1,231.63</b>	<b>\$</b>	<b>805.36</b>	<b>\$</b>	<b>2,136.98</b>	<b>\$</b>	<b>660.94</b>	<b>\$</b>	<b>1,106.07</b>	<b>\$</b>	<b>69,686.77</b>	<b>\$</b>	<b>67,307.61</b>	<b>103.53%</b>	
Expenses																												
1110 Salaries & Wages		557.28		864.95		1,590.57		760.46		394.74		1,288.71		963.63		1,172.61		429.57		1,044.90		359.91		9,427.33		13,000.00	72.52%	
1120 Training and Travel																											0.00	0.00%
1125 Rent or Lease of Buildings					800.00		800.00		800.00		800.00		800.00		800.00		800.00		800.00		800.00		800.00		7,200.00		9,600.00	75.00%
1130 Utilities					425.00		24.87		55.84		91.98		87.27		117.93		88.27		169.01		169.01				884.63		1,200.00	73.72%
1135 Internet																											1,200.00	48.21%
1140 Computer Equipment																											500.00	0.00%
1160 Phone Expense		25.07		25.07		25.07		75.00				25.04		25.16		50.32		25.16		25.14				200.87		350.00	57.39%	
1170 Website Expense					21.17						209.92													231.09		250.00	92.44%	
1180 Email Expenses				459.74							89.42													548.16		550.00	99.85%	
1190 Accounting		119.00		70.00				1,390.00		932.50		50.00		70.00		80.00		240.00		240.00				2,951.50		5,450.00	54.16%	
1220 Legal & Professional Fees		2,214.00		4,500.00		2,562.00		750.00		5,335.80		3,474.00		6,852.25		7,722.00		7,119.96		4,366.96				44,896.97		25,272.61	177.65%	
1240 Tax Collection Fees		274.06		268.73							268.73													268.73		1,200.00	112.42%	
1250 Election Fees																										75.00	100.00%	
1260 Legal Posting		228.00																								228.00	1,500.00	15.20%
1270 Insurance - TML				1,035.86																						1,035.86	990.00	104.63%
1275 Workmans Comp Insurance		102.90																								102.90	300.00	34.30%
1280 Membership Fees		50.00																								641.00	650.00	98.62%
1420 Software																											0.00	0.00%
1655 Municipal Court Costs																											0.00	0.00%
1660 Consulting Services																											0.00	0.00%
6045 Bank fees		-19.95		0.00		0.16		-0.16																			0.00	0.00%
6055 Code Enforcement																											0.00	0.00%
6235 Rent/Meeting Expenses		35.00		35.00		35.00		35.00		35.00		35.00		35.00		95.00		180.00		180.00							720.00	72.22%
6345 Office Equipment and Maintenance		0.00																									0.00	0.00%
6355 Supplies - office		57.68		89.52		156.54		58.18		30.19		96.59		73.72		89.70		32.86		79.94		27.53		794.45		0.00	0.00	40.76%
6375 Taxes - payroll																											0.00	0.00
Payroll Expenses																											0.00	0.00
Taxes																											-243.00	0.00
<b>Total Payroll Expenses</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>243.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>0.00</b>	<b>\$</b>	<b>243.00</b>	<b>\$</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Expenses</b>	<b>\$</b>	<b>3,643.04</b>	<b>\$</b>	<b>7,348.87</b>	<b>\$</b>	<b>5,372.61</b>	<b>\$</b>	<b>5,134.36</b>	<b>\$</b>	<b>7,584.07</b>	<b>\$</b>	<b>6,746.11</b>	<b>\$</b>	<b>8,881.87</b>	<b>\$</b>	<b>10,215.83</b>	<b>\$</b>	<b>9,004.55</b>	<b>\$</b>	<b>6,971.67</b>	<b>\$</b>	<b>1,187.44</b>	<b>\$</b>	<b>72,369.04</b>	<b>\$</b>	<b>67,307.61</b>	<b>107.50%</b>	
<b>Net Income</b>	<b>-\$</b>	<b>3,643.04</b>	<b>-\$</b>	<b>3,285.14</b>	<b>\$</b>	<b>12,537.06</b>	<b>\$</b>	<b>25,181.53</b>	<b>\$</b>	<b>2,623.89</b>	<b>-\$</b>	<b>5,497.46</b>	<b>-\$</b>	<b>7,650.24</b>	<b>-\$</b>	<b>9,410.47</b>	<b>-\$</b>	<b>6,867.57</b>	<b>-\$</b>	<b>6,310.73</b>	<b>-\$</b>	<b>81.37</b>	<b>-\$</b>	<b>2,672.27</b>	<b>\$</b>	<b>0.00</b>	<b>0.00</b>	

Monday, Aug 09, 2021 11:24:47 AM GMT-7 - Accrual Basis



# City of Double Horn

Balance Sheet  
As of July 31, 2021

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Operating	24,574.85
1005 Property Tax	3,060.70
1010 Reserve Account	6,020.73
<b>Total Bank Accounts</b>	<b>\$33,656.28</b>
<b>Total Current Assets</b>	<b>\$33,656.28</b>
<b>TOTAL ASSETS</b>	<b>\$33,656.28</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts payable	29,712.45
<b>Total Accounts Payable</b>	<b>\$29,712.45</b>
Credit Cards	
2300 First United Bank Credit Card	470.86
<b>Total Credit Cards</b>	<b>\$470.86</b>
Other Current Liabilities	
Payroll Liabilities	
Federal Taxes (941/944)	93.30
<b>Total Payroll Liabilities</b>	<b>93.30</b>
<b>Total Other Current Liabilities</b>	<b>\$93.30</b>
<b>Total Current Liabilities</b>	<b>\$30,276.61</b>
<b>Total Liabilities</b>	<b>\$30,276.61</b>
Equity	\$3,379.67
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$33,656.28</b>

**Note**

Note: Property Tax Revenue is not setup as a receivable (different from last year's format).

City of Double Horn Legal Expense & Payment Summary FY2020 - 2021

Invoice #	Date	Invoice Amount	Payment Recipient	Payment Amount	Balance	Check #	Paid from Account
<b>AKERS &amp; AKERS</b>							
4730	4/19/2019	\$ 16,622.50		\$	\$ 16,622.50		
4763	5/17/2019	\$ 1,826.93		\$	\$ 18,449.43		
4799	6/3/2019	\$	Akers & Akers LLP	\$ (10,000.00)	\$ 8,449.43	1002	Operating Account
	6/19/2019	\$ 2,251.60		\$	\$ 10,701.03		
	7/17/2019	\$	Akers & Akers LLP	\$ (2,000.00)	\$ 8,701.03	1004	Operating Account
	8/4/2019	\$ 531.22		\$	\$ 9,232.25		
	9/19/2019	\$	Akers & Akers LLP	\$ (2,000.00)	\$ 7,232.25	1001	Legal Defense
	10/22/2019	\$	Akers & Akers LLP	\$ (7,232.25)	\$	1008	Operating Account
<b>Total Akers &amp; Akers</b>					<b>\$ 21,232.25</b>		<b>Remaining Balance</b>
					<b>\$</b>		<b>\$ Paid in Full</b>
<b>MESSER, FORT, McDONALD</b>							
10107	7/16/2019	\$ 14,330.20	Messer, Fort, McDonald	\$	\$ 14,330.20		
10290	9/5/2019	\$ 11,113.23	Messer, Fort, McDonald	\$	\$ 25,443.43		
10526	10/7/2019	\$ 6,660.80	Messer, Fort, McDonald	\$	\$ 32,104.23		
	10/22/2019	\$	Messer, Fort, McDonald	\$ (2,767.75)	\$ 29,336.48	1009	Operating Account
10677	11/11/2019	\$ 7,531.40	Messer, Fort, McDonald	\$	\$ 36,867.88		
10889	12/10/2019	\$ 1,818.00	Messer, Fort, McDonald	\$	\$ 38,685.88		
11158	1/16/2020	\$ 4,513.63	Messer, Fort, McDonald	\$	\$ 43,199.51		
	1/17/2020	\$	Messer, Fort, McDonald	\$ (5,000.00)	\$ 38,199.51	1018	Operating Account
11253	2/7/2020	\$ 8,362.99	Messer, Fort, McDonald	\$	\$ 46,562.50		
	3/4/2020	\$	Messer, Fort, McDonald	\$ (5,000.00)	\$ 41,562.50	2001	Operating Account
11381	3/5/2020	\$ 1,068.00	Messer, Fort, McDonald	\$	\$ 42,630.50		
11558	4/2/2020	\$ 282.00	Messer, Fort, McDonald	\$	\$ 42,912.50		
11780	5/5/2020	\$ 84.00	Messer, Fort, McDonald	\$	\$ 42,996.50		
	6/1/2020	\$	Messer, Fort, McDonald	\$ (5,000.00)	\$ 37,996.50	2012	Operating Account
11940	6/2/2020	\$ 5,388.00	Messer, Fort, McDonald	\$	\$ 43,384.50		
	6/12/2020	\$	Messer, Fort, McDonald	\$ (5,002.00)	\$ 38,382.50	2014	Operating Account
12148	7/9/2020	\$ 2,796.00	Messer, Fort, McDonald	\$	\$ 41,178.50		
12363	8/11/2020	\$ 3,402.00	Messer, Fort, McDonald	\$	\$ 44,580.50		
	8/24/2020	\$	Messer, Fort, McDonald	\$ (10,000.00)	\$ 34,580.50	2025	Operating Account
12562	9/10/2020	\$ 2,835.00	Messer, Fort, McDonald	\$	\$ 37,415.50		
	9/11/2020	\$	Messer, Fort, McDonald	\$ (10,000.00)	\$ 27,415.50	2028	Operating Account
12771	10/6/2020	\$ 2,214.00	Messer, Fort, McDonald	\$	\$ 29,629.50		
12935	11/6/2020	\$ 4,500.00	Messer, Fort, McDonald	\$	\$ 24,629.50		
	11/13/2020	\$	Messer, Fort, McDonald	\$ (5,000.00)	\$ 19,129.50	2037	Operating Account
13114	12/8/2020	\$ 2,562.00	Messer, Fort, McDonald	\$	\$ 21,129.50		
13334	1/12/2021	\$ 750.00	Messer, Fort, McDonald	\$	\$ 20,691.50		
	1/18/2021	\$	Messer, Fort, McDonald	\$ (5,000.00)	\$ 15,691.50	2044	Operating Account
13455	2/8/2021	\$ 5,335.80	Messer, Fort, McDonald	\$	\$ 21,027.30		
	2/23/2021	\$	Messer, Fort, McDonald	\$ (5,000.00)	\$ 16,027.30	2057	Operating Account
13735	3/12/2021	\$ 3,474.00	Messer, Fort, McDonald	\$	\$ 12,553.30		
	3/12/2021	\$	Messer, Fort, McDonald	\$ (2,500.00)	\$ 10,053.30	2065	Operating Account
13871	4/7/2021	\$ 6,852.25	Messer, Fort, McDonald	\$	\$ 16,905.55		
	4/9/2021	\$	Messer, Fort, McDonald	\$ (2,500.00)	\$ 14,405.55	2071	Operating Account
14118	5/12/2021	\$ 7,722.00	Messer, Fort, McDonald	\$	\$ 22,127.55		
	5/20/2021	\$	Messer, Fort, McDonald	\$ (2,500.00)	\$ 19,627.55	2079	Operating Account
14338	6/14/2021	\$ 7,119.96	Messer, Fort, McDonald	\$	\$ 26,747.51		
	6/14/2021	\$	Messer, Fort, McDonald	\$ (10,000.00)	\$ 16,747.51	2091	Operating Account
14610	7/12/2021	\$	Messer, Fort, McDonald	\$ (2,500.00)	\$ 14,247.51	2096	Operating Account
	7/14/2021	\$	Messer, Fort, McDonald	\$ (5,277.30)	\$ 8,970.21	2100	Operating Account
<b>Total Messer, Fort, McDonald</b>					<b>\$ (85,547.05)</b>		<b>Remaining Balance</b>
					<b>\$</b>		<b>\$ 29,535.17</b>
<b>ALL LEGAL EXPENSES</b>							
<b>Total Legal Fees</b>					<b>\$ 136,314.47</b>		<b>Total Payments</b>
					<b>\$ (106,779.30)</b>		<b>Remaining Balance</b>
					<b>\$</b>		<b>\$ 29,535.17</b>

August 12, 2021

**EMERGENCY MANAGEMENT Report to the City of Double Horn**

**1. Status on our registration with TDEM GMS for American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds (CLFRF).**

Successfully registered the city of Double Horn on the TDEM GMS (Grant Management SYSTEM) system. However, the City of Double Horn registration for grants under the CLFRF program was rejected by TDEM. TDEM replied that the City of Double Horn was not listed as an eligible NEU (non-entitlement units of local government). NEUs are local governments typically serving populations of under 50,000. The list of eligible NEUs was created by the US Treasury substantially based on 2018 census data. I have submitted a request to the US Treasury as directed by TDEM to add Double Horn to the list of eligible NEUs. This seems to be the only avenue for redress. Treasury opened case #00014567. Waiting on a substantive response.

**2. Warn Central Texas Program**

There were two new Warn Central Texas signups in July. Current total is 107.

**3. US Postal Address Management Correspondence**

When setting up the city DUNS number, I could not use Double Horn as the address because Dun & Bradstreet matches the address to the US Postal Zip Code database. I spoke with US Postal Address Management in San Antonio and they confirmed that Double Horn is not included in the 78669 ZIP Code database. The requested letter was drafted and was signed by Mayor Sereno and sent as requested. Waiting on a response.

**4. ESD9 Recommendation for Knox Key**

DHIA has not approved this installation. No change this month.

**5. Featured Speaker Event: Fire Safety**

Spicewood Fire Chief Sam Stacks will be discussing "How to Protect Your Home and Property". The event is scheduled for Saturday August 21<sup>st</sup> at 10:00 am at the Double Horn Pavilion. Wendy Wright designed the posters that were posted in the bulletin boards and distributed by email by Karen Maxwell.

Harry Brunner  
Double Horn EMC  
Cell: 949-293-3978

**Copies:**

**Emergency Management Team Members:**

Paul Graeber  
Alderman - Jim Millard  
Alderman - John Osborne  
Curtis Raetz  
Laura Rathe  
Wendy Wright

**City Officers**

Mayor - Cathy Sereno  
City Secretary - Karen Maxwell





Item 7B

The City of Double Horn is pleased to present Talk #2 of our

## **FEATURED SPEAKER SERIES**

*It's wildfire season in Texas!*

# **HOW TO PROTECT YOUR HOME AND PROPERTY FROM FIRE**



**Presented by Chief Sam Stacks**

**August 21st, 10:00 AM @ the Pavilion  
103 Double Horn Trail**

Sam Stacks was recently hired by Burnet County ESD9 as part-time fire chief for Spicewood Fire Rescue. Chief Stacks previously served as the Spicewood fire marshal for 18 months and has a lengthy firefighting career, including more than two decades with Marble Falls Fire Rescue.

Space is limited - Please RSVP to: [citysecretary@DoubleHornTX.org](mailto:citysecretary@DoubleHornTX.org)  
Feel free to bring your own chair!

CAUSE NO. 49209

STATE OF TEXAS,	§	IN THE DISTRICT COURT OF
	§	
<i>Plaintiff,</i>	§	
	§	
v.	§	
	§	
CITY OF DOUBLE HORN, TEXAS;	§	BURNET COUNTY, TEXAS
CATHY SERENO; R.G. CARVER;	§	
JAMES E. MILLARD; GLENN	§	
LEISEY; JOHN OSBORNE; and TOM	§	
KING,	§	
	§	
<i>Defendants.</i>	§	424th JUDICIAL DISTRICT

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**ASSURANCE OF VOLUNTARY COMPLIANCE**

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This Assurance of Voluntary Compliance ("AVC") is entered into by the Attorney General of Texas, on behalf of Plaintiff the State of Texas, and Defendants the City of Double Horn, Texas (the "City"); Cathy Sereno; R.G. Carver; James E. Millard; Glenn Leisey<sup>1</sup>; John Osborne; and Tom King (collectively, the "Parties"). This AVC sets forth the terms and conditions with which the City of Double Horn has agreed to comply in order to demonstrate to the State over the next year that it is operating as, and performing the functions required of, an incorporated city in the State of Texas, including providing municipal services to all within its boundaries. The State of Texas has agreed to stay further proceedings in the above-captioned case for the period of one year in order to permit the City of Double Horn to demonstrate its compliance with the terms and conditions specified herein.

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<sup>1</sup> Mr. Leisey has been replaced on the City Council by Bob Schmitz.

At the conclusion of the one-year period, the State will dismiss the above-captioned case with prejudice if the City of Double Horn has substantially complied with the terms of this AVC, with all parties incurring their own costs and attorneys' fees, pursuant to the terms and conditions specified herein.

Nothing contained herein shall constitute or be construed as an admission by the City of Double Horn that its incorporation was or is legally improper as alleged by the State, or as an admission by the State that the City of Double Horn's incorporation was or is legally proper.

### PARTIES

1. The parties are as follows:
  - a. The State of Texas, represented by its Attorney General, is authorized to bring an action in the nature of quo warranto to obtain a declaration that the incorporation of a city is invalid, an order of dissolution, and a declaration removing from office persons unlawfully holding office. Tex. Civ. Prac. & Rem. Code. §§ 66.001-.003; see *State v. City of Double Horn*, No. 03-19-00304-CV, 2019 WL 5582237, at \*3, 5-6 (Tex. App.—Austin 2019, pet. denied).
  - b. The City of Double Horn is a Type B Municipality incorporated under the laws of Texas. Cathy Sereno is the Mayor of the City of Double Horn. R.G. Carver, James E. Millard, Glenn Leisey, John Osborne, and Tom King are, or were, Aldermen and members of the City Council of the City of Double Horn. The City of Double Horn, Cathy Sereno, R.G. Carver,

James E. Millard, Glenn Leisey, John Osborne, and Tom King shall be referred to collectively in this AVC as Defendants.

### **TERMS OF AGREEMENT**

#### **Response to Plaintiffs' Discovery Requests**

2. Defendants agreed to serve their written responses to Plaintiffs' First Requests for Production (Nos. 1–23), and produce all documents, data, and information responsive to these requests, no later than July 7, 2021. Defendants produced Defendants' Objections and Responses, including the production of more than 6,000 pages of documents and offering to make available another 7,774 pages of records received from a third party produced in paper form only.

#### **Provision of Municipal Facilities and Services**

3. The City of Double Horn shall maintain a city hall at a physical location within the boundaries of the city. The city hall shall be used for conducting city business, maintaining city records, and providing notices to the public as required by state law. *See, e.g.,* Tex. Gov't Code §§ 551.050(b), 1251.003(d)(1)(B); Tex. Loc. Gov't Code §§ 143.024(a), 143.029(b), 143.033(d), 143.107(a)-(b), 252.041(a), 392.054(a)(2), 552.019(c), 552.020(f). The city hall shall be accessible and open to the citizens of the City of Double Horn during the City's established normal business days and hours, which shall include, at a minimum, Tuesdays, Wednesdays, and Thursdays, 12:00 p.m. to 2:00 p.m., and by appointment for other days and times, excluding business days designated as state or federal holidays.

4. The City of Double Horn shall undertake good-faith efforts to make public amenities available to the citizens of the City of Double Horn for their general use and enjoyment. The Double Horn Improvement Association, Inc. (the "DHIA") currently owns, maintains, and operates parks and a pavilion within the Double Horn Creek Subdivision (the "DHCS"), which is within the boundaries of the City of Double Horn. The City of Double Horn shall negotiate with the DHIA regarding the City purchasing, or sharing of costs and responsibilities of, public amenities, including the parks and pavilion, as well as making those amenities open and available for the general use and enjoyment of the citizens of the City of Double Horn.
5. The DHIA currently owns and maintains roads within the DHCS, which is within the boundaries of the City of Double Horn. The City of Double Horn shall negotiate with the DHIA regarding the City of Double Horn purchasing, maintaining, sharing the costs of maintaining, and/or sharing responsibility for maintaining, these roads.
6. The City of Double Horn shall ensure that utilities are available within the City, as provided below:
  - a. Water service is currently provided by the Double Horn Creek Water Supply Corporation ("DHCWSC"). The DHCWSC holds a certificate of convenience and necessity ("CCN") for the portion of the city limits made up of the property located in the DHCS. However, DHCWSC also owns water line facilities that are stubbed out at the boundaries of property

located in the city limits but outside of the boundaries of the DHCS, and such water service could be extended beyond the boundaries of the DHCS if DHCWSC agrees to provide such service. The City of Double Horn shall (a) enter into planning discussions with the DHCWSC to facilitate potable water service by DHCWSC to those properties in the city limits that are located outside of the DHCS to the extent that potable water service is requested by such property owners; or (b) enter into planning discussions with other water service providers in the area if such providers have facilities located in close enough proximity to the City of Double Horn to provide potable water services at a reasonable cost to the citizens. If alternative providers can provide potable water service at a reasonable price, the City of Double Horn will enter into such wholesale or retail potable water contracts as necessary to secure water service for those areas outside of the DHCS. Notwithstanding other terms in this section, the City of Double Horn shall continue to authorize landowners the right to construct and operate ground water wells meeting TCEQ requirements to serve their properties if public potable water is not yet available; or alternatively, to the extent reasonably feasible based on new development and anticipated increases in population density, create a city-owned treated water system. The City of Double Horn shall provide information links on its

website from such third-party providers responsible for providing water service within the City.

- b. Currently, density requirements within the City of Double Horn allow septic systems to be used for sewage handling. The City shall generate plans for the provision of sewage services to account for the needs of the City resulting from future growth and development.
- c. The City of Double Horn shall generate plans for the provision of trash and recycling services within the City, including that the City of Double Horn shall explore contracting with trash and recycling providers to provide trash and recycling services within the City.
- d. The City of Double Horn shall provide information on its website regarding the provision of septic/sewage and trash and recycling services.
- e. The City of Double Horn shall prepare and adopt a subdivision ordinance that regulates development in the city limits and the extraterritorial jurisdiction and ensures sewage services are available to the entirety of the City commensurate with the development request and proposed density of the development. The City will authorize septic systems to be used in development, as appropriate, and shall contract with Burnet County for septic permitting and inspections within the City.

- f. The City shall enter into an agreement with Burnet County regarding subdivision authority in the City's extraterritorial jurisdiction.
- 7. The City of Double Horn shall ensure that law enforcement, fire protection, and emergency medical services are available within the City.
  - a. The City of Double Horn shall seek entry into one or more memorandum(s) of understanding or interlocal agreements, as applicable, for public safety services with county or private entities to provide: (a) police services through the Burnet County Sheriff's office; (b) fire services through Burnet County or ESD; (c) emergency EMS services through Burnet County; (d) emergency management services, including through Burnet County's disaster response program; and (e) water storage tank(s) for fire-protection usage, such tank(s) to be located in the City of Double Horn.
- 8. As required by the Texas Government Code, Chapter 418, Subchapter E, the City of Double Horn shall establish, operate, and maintain a municipal or interjurisdictional emergency management program for the City, including the designation of emergency management directors.
- 9. Currently, the Marble Falls Independent School District provides public schools available to children in the City of Double Horn. The City of Double Horn shall note on its website that public schooling within the City of Double Horn is provided by the Marble Falls Independent School District. The City of



Double Horn shall update this information if and when there is a change in the school district providing public schools to children in the City of Double Horn.

10. Pursuant to Section 43.004 of the Texas Election Code, the City of Double Horn is required to “designate the location of the polling place for each of its election precincts.” The City of Double Horn shall designate a polling location for its elections as required by state law. The City shall make its city hall available for use as a polling place in elections covering the territory in which the city hall is located. *See* Tex. Elec. Code § 43.031(c). The City may contract with Burnet County for election services and ultimate designation of a polling location.

**Open Meetings, Open Records, and Compliance Training**

11. The City of Double Horn shall hold monthly city council meetings as required by, and in full compliance with, state law, including the Open Meetings Act (Title 5, Subtitle A, Chapter 551 of the Texas Government Code) and the Public Information Act (Title 5, Subtitle A, Chapter 552 of the Texas Government Code).
12. The City of Double Horn shall ensure that all city officials complete and stay up to date on training required by state law, including emergency management training required under Sections 418.005 and 418.101 of the Texas Government Code, open meetings training required under Section 551.005 of the Texas Government Code, open records training required under Section

552.012 of the Texas Government Code, and cybersecurity training under Section 2054.5191 of the Texas Government Code.

13. The City of Double Horn shall otherwise comply with all state laws relating to local municipal government management. *See generally* Tex. Gov't Code, Tex. Local Gov't Code, Tex. Elec. Code, Tex. Tax Code.

**Publicly Accessible Website**

14. The City of Double Horn shall maintain and inform the citizens of the City of Double Horn about the existence of a regularly updated city website that is accessible to the public and provides access to city documents and information, including, but not limited to: the agenda and minutes of city meetings; city ordinances; city resolutions; monthly financial data, accountings, and audits; and public notices regarding services provided by the City of Double Horn to its citizens. *See, e.g.,* Tex. Local Gov't Code §§ 41.001, 102.005, 102.008, 140.008, 176.009.

**QUARTERLY AND FINAL COMPLIANCE UPDATES**

15. In order to demonstrate the efforts to comply with the terms and conditions of this AVC, the Mayor of the City of Double Horn shall provide quarterly compliance updates to the State (via the point of contact for notifications to the State provided below) regarding the efforts undertaken by Defendants since the previous quarterly compliance update, and to date, to comply with the terms of this AVC.

16. The State shall inform the City of Double Horn (via the point of contact for notifications to the Defendants provided below) of any concerns regarding the City's efforts to comply with the terms and conditions of this AVC after receiving the City's quarterly compliance updates.
17. The City of Double Horn shall provide its first quarterly compliance update to the State no later than September 15, 2021.
18. The City of Double Horn shall provide subsequent quarterly compliance updates to the State no later than the 15th day in the months of December, March, and June, and a final compliance update as provided in the following paragraph.
19. The City of Double Horn shall provide a final compliance update to the State (via the point of contact for notifications to the State provided below) at the end of the one-year period of this AVC. The State shall promptly move to dismiss the above-captioned case with prejudice (all parties bearing their own fees and costs) at the end of the one-year period of this AVC if the City of Double Horn has substantially complied with the terms of this AVC. If the State reasonably determines that the City of Double Horn has not substantially complied with the terms of the AVC at the end of the one-year period of this AVC, the State shall promptly inform the City of Double Horn of the reasons for its non-compliance determination and provide the City with thirty days to cure any issues. After the thirty-day cure period expires, and

only if the City has not substantially complied with the terms of the AVC, the State may resume litigation of the case.

**TIME TO IMPLEMENT AND DURATION**

20. This AVC shall become effective upon the signatures below, approval by the City of Double Horn through a majority vote of its city council (the record of which shall become Exhibit A to this AVC), and the district court's entry of the Agreed Abatement Order referencing this AVC in the above-captioned case.

**NOTIFICATIONS**

21. All notices under this AVC shall be provided to the following points of contact via email and overnight mail:

For the State of Texas:

Jeffrey M. White  
Office of the Attorney General  
P.O. Box 12548, MC 009  
Austin, Texas 78711-2548  
jeff.white@oag.texas.gov

For Defendants:

Patty Akers (patty@txmunicipallaw.com)  
Kevin M. Curley (kevin@txmunicipallaw.com)  
Messer, Fort & McDonald, PLLC  
6371 Preston Road, Suite 200  
Frisco, Texas 75034


22. If either party needs to update its point of contact listed above, the change shall be communicated via email and overnight mail to the other party.

AGREED:

KEN PAXTON  
Attorney General of Texas

BRENT WEBSTER  
First Assistant Attorney General

PATRICK K. SWEETEN  
Deputy Attorney General for Special  
Litigation

  
\_\_\_\_\_  
JEFFREY M. WHITE  
Special Counsel  
Texas Bar No. 24064380  
jeff.white@oag.texas.gov  
Dated: 7/28/2021

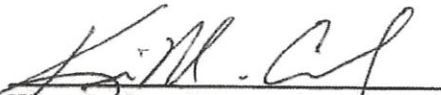
KENT RICHARDSON  
Assistant Attorney General  
Texas Bar No. 24003262  
kent.richardson@oag.texas.gov

OFFICE OF THE ATTORNEY GENERAL  
P.O. Box 12548 (MC-009)  
Austin, Texas 78711-2548  
Tel.: (512) 463-2100  
Fax: (512) 457-4410

Attorneys for the State of Texas



Cathy Sereno  
Mayor, City of Double Horn, Texas  
Dated: 7-29-2021



Wm. Andrew Messer  
Patty Akers  
Kevin M. Curley  
MESSER, FORT & McDONALD, PLLC  
6371 Preston Road, Suite 200  
Frisco, Texas 75034  
Dated: 7/29/2021

Attorneys for the City of Double Horn

Motion: RG Carver moved to approve the Voluntary Compliance Agreement with the State of Texas represented by the Attorney General's office, subject to minor modifications approved by the Mayor and City of Attorney and authorizing the mayor to execute.

Second: Bob Schmitz seconded the motion.

Vote:

Alderman	Yes	No	Abstain	Absent
John Osborne	X			
RG Carver	X			
Bob Schmitz	X			
Jim Millard				X
Tom King				X

The vote was unanimous and the motion carried.



# 2021 Tax Rate Calculation Worksheet

## City of Double Horn

### No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$72,202,283
2.	<b>2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$72,202,283
4.	<b>2020 total adopted tax rate.</b>	\$0.095000/\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: \$0 B. 2020 values resulting from final court decisions: - \$0 C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
7.	<b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$72,202,283

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet

### City of Double Horn

#### No-New-Revenue Tax Rate (continued)

9.	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. <b>A. Absolute exemptions.</b> Use 2020 market value: <span style="float: right;">\$0</span> <b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: <span style="float: right;">+ \$0</span> <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$0
11.	<b>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. <b>A. 2020 market value:</b> <span style="float: right;">\$0</span> <b>B. 2021 productivity or special appraised value:</b> <span style="float: right;">- \$0</span> <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$0
13.	<b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	<b>Adjusted 2020 taxable value.</b> Subtract line 12 and Line 13 from line 8.	\$72,202,283
15.	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 14 and divide by \$100.	\$68,592
16.	<b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$0
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <small>10</small>	\$68,592

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)



## 2021 Tax Rate Calculation Worksheet

### City of Double Horn

#### No-New-Revenue Tax Rate (continued)

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$82,551,751</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$82,551,751</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;">\$0</span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

## 2021 Tax Rate Calculation Worksheet

### City of Double Horn

#### No-New-Revenue Tax Rate (concluded)

19. (cont.)	<b>C. Total value under protest or not certified.</b> Add A and B.	\$0
20.	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
21.	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$82,551,751
22.	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
23.	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$4,238,034
24.	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$4,238,034
25.	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$78,313,717
26.	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.0875/\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2021 Tax Rate Calculation Worksheet

### City of Double Horn

#### Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

28.	<b>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.0950/\$100
29.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$72,202,283
30.	<b>Total 2020 M&amp;O levy.</b> Multiply line 28 by line 29 and divide by \$100.	\$68,592
31.	<p><b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b></p> <p>A. <b>M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.</p> <p style="text-align: right;">+ \$0</p> <p>B. <b>2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

**2021 Tax Rate Calculation Worksheet**  
**City of Double Horn**

**Voter-Approval Tax Rate (continued)**

<p><b>31. (cont.)</b></p>	<p><b>C. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float:right">+/- \$0</span></p> <p><b>D. 2020 M&amp;O levy adjustments.:</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <span style="float:right">\$0</span></p> <p><b>E. Add line 30 to 31D.</b> <span style="float:right">\$68,592</span></p>	<p align="right">\$68,592</p>
<p><b>32.</b></p>	<p><b>Adjusted 2021 taxable value.</b>  Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p align="right">\$78,313,717</p>
<p><b>33.</b></p>	<p><b>2021 NNR M&amp;O rate. (unadjusted)</b>  Divide line 31E by line 32 and multiply by \$100.</p>	<p align="right">\$0.0875/\$100</p>
<p><b>34.</b></p>	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float:right">\$0</span></p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float:right">\$0</span></p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float:right">\$0/\$100</span></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <span style="float:right">\$0/\$100</span></p>	<p align="right">\$0/\$100</p>

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

**2021 Tax Rate Calculation Worksheet**  
**City of Double Horn**

**Voter-Approval Tax Rate (continued)**

<p><b>35.</b></p>	<p><b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	<p align="right">\$0</p> <p align="right">\$0</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p>
<p><b>36.</b></p>	<p><b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by line 32 and multiply by \$100.</p> <p><b>E.</b> Enter the lessor of C and D. If not applicable, enter 0.</p>	<p align="right">\$0</p> <p align="right">\$0</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p>

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

**2021 Tax Rate Calculation Worksheet**  
**City of Double Horn**

**Voter-Approval Tax Rate (continued)**

<p><b>37.</b></p>	<p><b>Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures.</b>  Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021</p> <p><b>B. 2020 eligible county hospital expenditures.</b>  Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p> <p><b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b></p>	<p align="right">\$0</p> <p align="right">\$0</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p>
<p><b>38.</b></p>	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b>  Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	<p align="right">\$0</p> <p align="right">\$0</p> <p align="right">\$0/\$100</p> <p align="right">\$0/\$100</p>
<p><b>39.</b></p>	<p><b>Adjusted 2021 NNR M&amp;O rate.</b>  Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.</p>	<p align="right">\$0.0875/\$100</p>

26 Tex. Tax Code § 26.0443

**2021 Tax Rate Calculation Worksheet**  
**City of Double Horn**

**Voter-Approval Tax Rate (continued)**

<p><b>40.</b></p>	<p><b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">\$0</span></p> <p>B. Divide line 40A by line 32 and multiply by \$100. <span style="float: right;">\$0/\$100</span></p> <p>C. Add Line 40B to Line 39. <span style="float: right;">\$0.0875/\$100</span></p>	
<p><b>41.</b></p>	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 <span style="float: right;">\$0.0905/\$100</span></p>	
<p><b>D41.</b></p>	<p><b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). <span style="float: right;">\$0/\$100</span></p>	

<sup>27</sup> Tex. Tax Code § 26.042(a)

## 2021 Tax Rate Calculation Worksheet

### City of Double Horn

#### Voter-Approval Tax Rate (continued)

<b>42.</b>	<p><b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year, and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p style="text-align: right;">Enter debt amount. <span style="float: right;">\$0</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$0</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$0</span></p>	
<b>43.</b>	<p><b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	\$0
<b>44.</b>	<p><b>Adjusted 2021 debt.</b> Subtract line 43 from line 42E.</p>	\$0
<b>45.</b>	<p><b>2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">98.0000%</span></p> <p>B. Enter the 2020 actual collection rate. <span style="float: right;">101.0000%</span></p> <p>C. Enter the 2019 actual collection rate. <span style="float: right;">98.0000%</span></p> <p>D. Enter the 2018 actual collection rate. <span style="float: right;">0.0000%</span></p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	98.0000%

28 Tex. Tax Code § 26.012(7)

29 Tex. Tax Code § 26.012(10) and 16.04(b)

30 Tex. Tax Code § 26.04(b)

31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)



**2021 Tax Rate Calculation Worksheet**  
**City of Double Horn**

**Voter-Approval Tax Rate (concluded)**

<b>46.</b>	<b>2021 debt adjusted for collections.</b> Divide line 44 by line 45E.	\$0
<b>47.</b>	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$82,551,751
<b>48.</b>	<b>2021 debt rate.</b> Divide line 46 by line 47 and multiply by \$100.	\$0/\$100
<b>49.</b>	<b>2021 voter-approval tax rate.</b> Add lines 41 and 48.	\$0.0905/\$100
<b>D49.</b>	<b>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
<b>50.</b>	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

## 2021 Tax Rate Calculation Worksheet

### City of Double Horn

#### Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

<b>63.</b>	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$0.0068/\$100
<b>64.</b>	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>65.</b>	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
<b>66.</b>	<b>2021 unused increment rate.</b> Add lines 63, 64, and 65.	\$0.0068/\$100
<b>67.</b>	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.0973/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

42 Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

43 Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet

### City of Double Horn

#### De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>45</sup>

<b>68.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.0875/\$100
<b>69.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$82,551,751
<b>70.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 69 and multiply by \$100.	\$0.6056/\$100
<b>71.</b>	<b>2021 debt rate.</b> Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0/\$100
<b>72.</b>	<b>De minimis rate.</b> Add lines 68,70, and 71.	\$0.6931/\$100

44 Tex. Tax Code § 26.012(8-a)

45 Tex. Tax Code § 26.063(a)(1)

### Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate.** As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).

Indicate the line number used: 26

\$0.0875/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

\$0.0973/\$100

**De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72.

\$0.6931/\$100

**Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

**Print Here**

STAN HEMPHILL

Printed Name of Taxing Unit Representative

**Sign Here**

Stan Hemphill

Taxing Unit Representative

**Date**

8-4-2021

50 Tex. Tax Code ?? 26.04(c-2) and (d-2)

**2021 Notice of No-New-Revenue Tax Rate  
Worksheet for Calculation of Tax Increase/Decrease**

**Entity Name:** City of Double Horn

**Date:** 08/04/2021

<b>1.</b> 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$72,202,283
<b>2.</b> 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.095000
<b>3.</b> Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$0
<b>4.</b> Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$68,592
<b>5.</b> 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$82,551,751
<b>6.</b> 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.087500
<b>7.</b> 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$72,233
<b>8.</b> Last year's total levy. Sum of line 4 for all funds.	\$68,592
<b>9.</b> 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$72,233
<b>10.</b> Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$3,641

## Notice About 2021 Tax Rates

Property Tax Rates in City of Double Horn. This notice concerns the 2021 property tax rates for City of Double Horn. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

**This year's no-new-revenue tax rate:** \$0.087500/\$100

**This year's voter-approval tax rate:** \$0.0973/\$100

To see the full calculations, please visit [www.doublehorntx.org](http://www.doublehorntx.org) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
PROPERTY TAX REVENUE FUND	\$0
OPERATING FUND	\$0

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice: Stan Hemphill

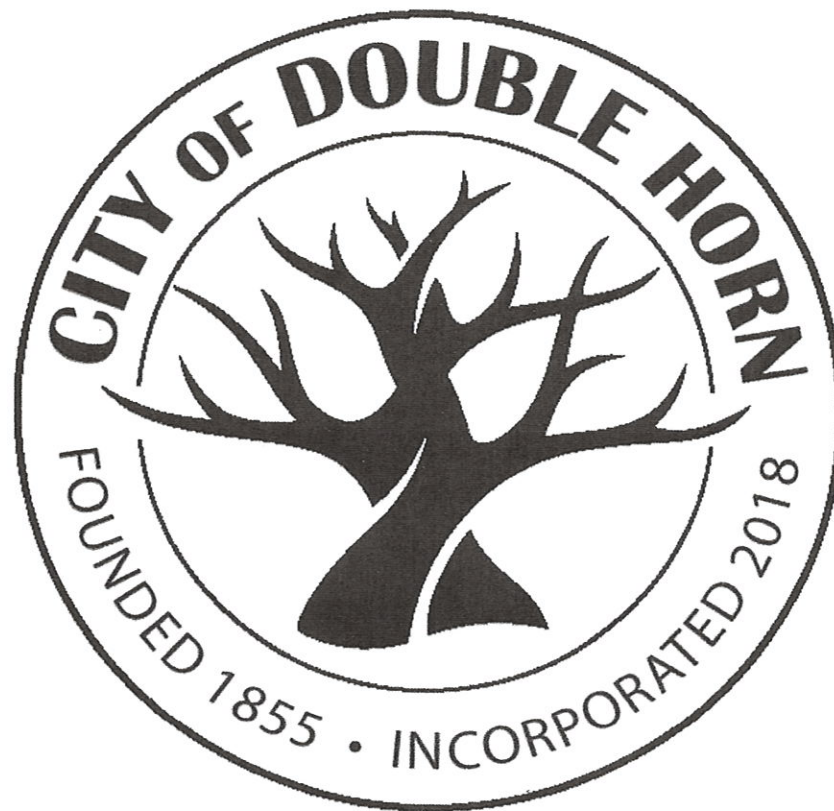
Position: Chief Appraiser

Date prepared: August 4, 2021

# PROPOSED ANNUAL BUDGET CITY OF DOUBLE HORN, TEXAS

**FY2021 - 2022**

October 1, 2021 - September 30, 2022



**NOTICE:** This budget will raise more revenue from property taxes than last year's budget by an amount of \$12,116.55, which is a 18.27% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,026.13.



**CITY OF DOUBLE HORN, TEXAS**

**PROPOSED ANNUAL OPERATING BUDGET  
FOR FISCAL YEAR 2021 - 2022**

City Council Record Vote

The members of the governing body voted on the adoption of the budget as follows:

FOR:  
AGAINST:  
PRESENT & NOT VOTING:  
ABSENT:

<b>2020 APPRAISAL ROLL INFORMATION:</b>	
Market Value	\$ 75,305,329.00
Taxable Value	\$ 72,527,518.00
Value Under Protest	\$ 21,000,236.00
Owner's Estimate of Value	\$ 18,270,205.00
Adjusted Taxable Value	\$ 69,797,487.00

<b>2021 APPRAISAL ROLL INFORMATION:</b>	
Market Value	\$ 86,328,452.00
Taxable Value	\$ 82,551,751.00
Value Under Protest	\$ -
Owner's Estimate of Value	\$ -
Adjusted Taxable Value	\$ 82,551,751.00

<b>TAX RATE</b>	<b>ADOPTED FY2020 - 2021</b>
2020 Adopted Tax Rate	0.0950
Effective Tax Rate	0.0984
Effective M&O Tax Rate	0.0950
Rollback Rate	0.1018
Debt Rate	0.0000

<b>TAX RATE</b>	<b>PROPOSED FY2021 - 2022</b>
2021 PROPOSED Tax Rate	0.0950
No-New Revenue Tax Rate	0.0875
Effective M&O Tax Rate	0.0950
Voter-Approval Tax Rate	0.0973
Debt Rate	0.0000

The proposed budget is attached in detail form. Summary comments on the budget for FY2021-2022 are as follows:

- 1) Unlike the 2 prior years, there are no property value's under protest.
- 2) The proposed tax rate of .095, is the same as the current tax rate and has remained unchanged since incorporation. However, this year the rate is now higher than the No-New Revenue Tax Rate.
- 3) All legal services, City Attorney fees and litigation, are provided by Messer, Fort & McDonald. A 7 year payment plan has been negotiated to retire litigation debt.
- 4) Reserve Balance remains unchanged.

**CITY OF DOUBLE HORN, TEXAS FY2021 - 2022 PROPOSED BUDGET**

as of 7/31/21

Description	FY2020-2021 Adopted Budget	FY2020-2021 FYTD Actual	FY2020-2021 Forecast	FY2021-2022 Proposed Budget	% Change	Notes
<b>Revenue (Not Including Carry Over)</b>						
Ad Valorem/Property Taxes	\$ 66,307.61	\$ 67,560.70	\$ 68,592.00	\$ 78,424.16	18.27%	
Donations		\$ 20.00	\$ 20.00			
Grants						
Fees	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00		SCS Blasting Permit
Bonds						
Other						
<b>Total Revenue (Not Including Carry Over)</b>	<b>\$ 67,307.61</b>	<b>\$ 68,580.70</b>	<b>\$ 69,612.00</b>	<b>\$ 79,424.16</b>	<b>18.0%</b>	
<b>Expenses</b>						
Salary & Wages: City Secretary & Tax	\$ 13,000.00	\$ 9,591.34	\$ 11,510.00	\$ 13,000.00	0.0%	10hrs/wk@\$25 Includes taxes
Training & Travel	\$ 500.00	\$ -	\$ -	\$ 1,000.00	100.0%	Notary Training & Other
Office Rental	\$ 9,600.00	\$ 6,400.00	\$ 8,000.00	\$ 20,100.00	109.4%	2@\$800, 10@\$1850
Remodel Expense (NEW)	\$ -	\$ -	\$ -	\$ 1,500.00		Remodel city office to add large meeting room
Meeting Expense	\$ 720.00	\$ 520.00	\$ 720.00	\$ 720.00	0.0%	Assumes 12 Meetings
Utilities	\$ 1,200.00	\$ 884.63	\$ 1,025.00	\$ 1,200.00	0.0%	PEC
Office Equipment & Maintenance	\$ 750.00	\$ -	\$ -	\$ 2,000.00	166.7%	includes: Tables, folding chairs, projector
Computers/Monitors	\$ 500.00	\$ -	\$ -	\$ 2,500.00	400.0%	
Software	\$ 350.00	\$ -	\$ -	\$ 350.00	0.0%	
Office Supplies	\$ 750.00	\$ 97.41	\$ 305.72	\$ 924.14	23.2%	includes mailings
Phone	\$ 350.00	\$ 200.87	\$ 200.87	\$ -	-100.0%	Included w/internet fee
Internet & Phone	\$ 1,200.00	\$ 578.53		\$ 1,440.00	20.0%	Spectrum - promo expires
Website	\$ 250.00	\$ 231.09	\$ 231.09	\$ 250.00	0.0%	Website & 2 Domains(.org, .com)
Email accounts	\$ 550.00	\$ 549.16	\$ 549.16	\$ 550.00	0.0%	7 Email Accounts
Newspaper / Notification Fees	\$ 1,500.00	\$ 228.00	\$ 1,000.00	\$ 1,500.00	0.0%	
Accounting & CPA	\$ 5,450.00	\$ 2,951.50	\$ 3,491.50	\$ 2,760.00	-49.4%	Fees:\$960, Consulting: 12Hrs :\$1800
	\$ -	\$ -	\$ -	\$ -		
Safety/Improvement Projects (NEW)	\$ -	\$ -	\$ -	\$ 4,000.00	#DIV/0!	Knox Box & Installation - 6 gates
Legal Expense 190.00-250.00	\$ 25,272.61	\$ 44,896.97	\$ 50,000.00	\$ 12,000.00	-52.5%	City Attorney Legal Fees
Legal Fees - Retirement of Existing Debt				\$ 6,000.00	#DIV/0!	budget amount based on payment plan
Municipal Court Fees	\$ 500.00	\$ -	\$ -	\$ 500.00		
Code Enforcement	\$ 950.00	\$ -	\$ -	\$ 500.00		
Consulting/Outside Services	\$ 700.00	\$ 650.00	\$ 650.00	\$ 3,000.00		Strategic Planning/Agreements
Membership	\$ 650.00	\$ 641.00	\$ 641.00	\$ 650.00	0.0%	TML / CAPCOG
Insurances (Liability)	\$ 990.00	\$ 1,035.86	\$ 1,035.86	\$ 1,100.00	11.1%	estimate
Insurances (Workers Comp)	\$ 300.00	\$ 102.90	\$ 102.90	\$ 105.00		
Election	\$ 75.00	\$ 75.00	\$ 75.00	\$ 600.00	700.0%	Next: November 2022
Burnet County Tax Collection Fees	\$ 1,200.00	\$ 1,348.98	\$ 1,348.98	\$ 1,175.02	-2.1%	Provided by BCAD 6/11/21
<b>Total Operating Expenses</b>	<b>\$ 67,307.61</b>	<b>\$ 70,983.24</b>	<b>\$ 80,887.08</b>	<b>\$ 79,424.16</b>	<b>18.0%</b>	
<b>Reserve Fund</b>	<b>\$ 6,020.73</b>	<b>\$ 6,020.73</b>	<b>\$ 6,020.73</b>	<b>\$ 6,020.73</b>		
<b>Total Operating Expenses &amp; Fund Balances</b>	<b>\$ 73,328.34</b>	<b>\$ 77,003.97</b>	<b>\$ 86,907.81</b>	<b>\$ 85,444.89</b>		



# City of Double Horn

Balance Sheet  
As of July 31, 2021

	TOTAL
<b>ASSETS</b>	
Current Assets	
Bank Accounts	
1000 Operating	24,574.85
1005 Property Tax	3,060.70
1010 Reserve Account	6,020.73
<b>Total Bank Accounts</b>	<b>6,020.73</b>
<b>Total Current Assets</b>	<b>\$33,656.28</b>
<b>TOTAL ASSETS</b>	<b>\$33,656.28</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 Accounts payable	29,712.45
<b>Total Accounts Payable</b>	<b>\$29,712.45</b>
Credit Cards	
2300 First United Bank Credit Card	262.55
<b>Total Credit Cards</b>	<b>\$262.55</b>
Other Current Liabilities	
Payroll Liabilities	
Federal Taxes (941/944)	93.30
<b>Total Payroll Liabilities</b>	<b>93.30</b>
<b>Total Other Current Liabilities</b>	<b>\$93.30</b>
<b>Total Current Liabilities</b>	<b>\$30,068.30</b>
<b>Total Liabilities</b>	<b>\$30,068.30</b>
Equity	\$3,587.98
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$33,656.28</b>

**Note**

Note: Property Tax Revenue is not setup as a receivable (different from last year's format).

**RESOLUTION NO. 2021-RES016**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS, SETTING THE DATES, TIME AND PLACE FOR A PUBLIC HEARING ON THE FISCAL YEAR 2021-2022 BUDGET; PROVIDING FOR A DATE TO CONDUCT A VOTE TO ADOPT THE PROPOSED FISCAL YEAR 2021-2022 BUDGET; AUTHORIZING THE PUBLICATION OF REQUIRED LEGAL NOTICES IN THE CITY'S OFFICIAL NEWSPAPER; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Double Horn, Texas (the "City"), is a Type B general law city; and

**WHEREAS**, the Mayor of City serves as the budget officer pursuant to Section 102.001(a) of the Texas Local Government Code; and

**WHEREAS**, the budget officer is required, pursuant to Section 102.002 of the Texas Local Government Code, to prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year; and

**WHEREAS**, pursuant to Section 102.005(a) of the Texas Local Government Code, the Mayor filed a proposed budget with the City Secretary on August 6, 2021; and

**WHEREAS**, the City Council, in accordance with Section 102.006 of the Texas Local Government Code, shall hold a public hearing on the proposed budget where any person may attend and may participate in the hearing; and

**WHEREAS**, pursuant to Section 102.0065 of the Texas Local Government Code, the City Council must publish notice not earlier than the 30<sup>th</sup> or later than the 10<sup>th</sup> day before the date of the public hearing relating to the budget in at least one newspaper of general circulation in the county in which the City is located; and

**WHEREAS**, at the conclusion of the public hearing for the budget, in accordance with Section 102.007(a) of the Texas Local Government Code, the City Council must take action on the proposed budget by a record vote of each member of the City Council voting by name.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS:**

1. **Findings Incorporated.** The above and foregoing premises are true and correct and are incorporated into the body of this Resolution as if fully set forth herein.
2. **Public Hearing; Adoption of Budget.** On September 9, 2021, at 7:00 p.m. at the Spicewood Community Center, 7901 CR 404, Spicewood, Texas 78669, Texas, or

such other lawfully posted location, the City Council of Double Horn will hold a Public Hearing giving all interested persons the right to appear and be heard on the proposed budget for Fiscal Year 2021-2022. At the regular meeting on September 9, 2021, the City Council shall take action on the proposed budget adoption.

3. **Publications of Notices Authorized.** The City Secretary of the City of Double Horn, Texas is hereby authorized and directed to cause notice of a public hearing to be published once in a newspaper having general circulation in the City, not earlier than the 30th or later than the 10th day before the date of the public hearing, accordance with Chapter 102 of the Texas Local Government Code.
4. **Repealing/Savings Clauses.** All provisions of any Resolution in conflict with this Resolution are hereby repealed to the extent they are in conflict. Any remaining portions of said Resolutions shall remain in full force and effect.
5. **Severability.** Should any section, subsection, sentence, clause or phrase of this Resolution be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Resolution shall remain in full force and effect. Double Horn hereby declares that it would have passed this Resolution, and each section, subsection, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.
6. **Effective Date.** This Resolution shall be and become effective immediately upon and after its passage.
7. **Open Meeting.** The meeting at which this Resolution was passed was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

**PASSED AND APPROVED** on this the 12<sup>th</sup> of August, 2021.

**CITY OF DOUBLE HORN, TEXAS**

\_\_\_\_\_  
Cathy Sereno, Mayor

**ATTEST:**

\_\_\_\_\_  
Karen Maxwell, City Secretary

**RESOLUTION NO. 2021 – RES017**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS, SETTING THE DATE, TIME AND PLACE FOR A PUBLIC MEETING ON THE FISCAL YEAR 2021-2022 TAX RATE; PROVIDING FOR A DATE TO ADOPT THE PROPOSED FISCAL YEAR 2021-2022 TAX RATE; AUTHORIZING THE PUBLIC NOTICE TO BE PUBLISHED IN THE CITY'S OFFICIAL NEWSPAPER AND ON THE CITY'S WEBSITE; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Double Horn, Texas (the "City"), is a Type B general law city; and

**WHEREAS**, the Chief Appraiser of the Burnett County Appraisal District delivered the certified appraisal roll to the City on July 25, 2021; and

**WHEREAS**, the budget officer has calculated and submitted the no-new revenue tax rate and voter-approval tax rate to the City Council on August 2, 2021, pursuant to Section 26.04(c) of the Texas Tax Code ("Tax Code"); and

**WHEREAS**, pursuant to Section 26.05(a) of the Tax Code, the City Council, before the later of September 30<sup>th</sup> or the 60<sup>th</sup> day after the date the certified appraisal roll is received by the City, shall adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted; and

**WHEREAS**, the City is opting to provide public notice of its proposed tax rate under Section 26.052 of the Tax Code; and

**WHEREAS**, the City may provide public notice of its proposed tax rate in accordance with Section 26.052 of the Tax Code by mail or publication, not later than the seventh day before the date on which the tax rate is adopted and

**WHEREAS**, the City may not impose property taxes in any year until the City Council has adopted a tax rate at a public meeting, and the annual tax rate must be set by ordinance or resolution and the vote on setting the tax rate must be separate from the vote adopting the budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS:**

1. **Findings Incorporated.** The above and foregoing premises are true and correct and are incorporated into the body of this Resolution as if fully set forth herein.

2. **Public Meeting Set; Adoption of Tax Rate.** On September 9, 2021, at 7:00 p.m. in the Spicewood Community Center, 7901 CR 404, Spicewood, Texas 78669, Texas, or such other lawfully posted location, the City Council of Double Horn will have a public meeting on the proposed tax rate for Fiscal Year 2021-2022. At the regular meeting on September 9, 2021, the City Council will consider action on the proposed tax rate adoption.
3. **Publication of Notices Authorized.** The City Secretary of the City of Double Horn, Texas is hereby authorized and directed to cause public notice of the proposed tax rate and date, time, and location of the meeting when the Council will consider adopting the proposed tax rate to be published in the legal notices section of a newspaper having general circulation in the City, no later than the seventh day before the date the tax rate is adopted, accordance with Chapter 26 of the Tax Code. The City Secretary is further authorized to publish the notice on the City's website, as required by Chapter 26 of the Tax Code.
4. **Repealing/Savings Clauses.** All provisions of any Resolution in conflict with this Resolution are hereby repealed to the extent they are in conflict. Any remaining portions of said Resolutions shall remain in full force and effect.
5. **Severability.** Should any section, subsection, sentence, clause or phrase of this Resolution be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Resolution shall remain in full force and effect. Double Horn hereby declares that it would have passed this Resolution, and each section, subsection, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.
6. **Effective Date.** This Resolution shall be and become effective immediately upon and after its passage.
7. **Open Meeting.** The meeting at which this Resolution was passed was open to the public and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

**PASSED AND APPROVED** on this the 12<sup>th</sup> of August 2021.

**CITY OF DOUBLE HORN, TEXAS**

\_\_\_\_\_  
Cathy Sereno, Mayor

**ATTEST:**

\_\_\_\_\_  
Karen Maxwell, City Secretary