

CITY OF WINDCREST



AGENDA SPECIAL CITY COUNCIL MEETING May 23, 2022

CITY COUNCIL CHAMBERS @ 8601 MIDCROWN

SCCM @ 6 A.M.

NOTICE IS HEREBY GIVEN THAT A CITY OF WINDCREST SPECIAL CITY COUNCIL MEETING WILL BE HELD AT WINDCREST CITY HALL LOCATED AT 8601 MIDCROWN, WINDCREST, TEXAS ON THE 23rd DAY OF MAY, 2022, STARTING AT 6:00 A.M.

THE CITY COUNCIL RESERVES THE OPTION TO RECESS THE MEETING DURING THE EVENING OF MAY 23 2022 AND TO RECONVENE THE MEETING ON THE FOLLOWING DAY, MAY 24, 2022 AT 9:00 A.M. AT THE WINDCREST CITY HALL, 8601 MIDCROWN, WINDCREST, TEXAS.

NOTICE OF ASSISTANCE AT THE PUBLIC MEETING

The City of Windcrest Council Chambers are wheelchair accessible, and accessible parking spaces are available. In compliance with Americans with Disabilities Act, the City of Windcrest will provide reasonable accommodations for persons attending the meeting. To better serve you, requests should be received 48 hours prior to the meeting. Please contact the City Secretary's Office, at 210-655-0022 ext. 2150 or Fax 210-655-8776, or 711 Texas Relay.

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE AND INVOCATION

IV. CITIZENS TO BE HEARD

- Citizens may address the City Council on topics not on the agenda for no more than three (3) minutes.
- Citizens shall also have the opportunity to address the City Council during consideration of posted agenda items for no more than six (6) minutes.
- A City Official may make a statement of specific factual information in response to an inquiry made by a member of the public, or a recitation of existing policy in response to an inquiry made by a member of the public.

THE FOLLOWING ITEMS MAY BE CONSIDERED AT ANY TIME DURING THE REGULAR COUNCIL MEETING:

V. ORDINANCE

- a) City Council will review, discuss, and take action on Ordinance 2022-013(O), an ordinance

approving a Local Homestead exemption. [Cindy Strzelecki, Councilmember Place 2] 2nd Reading

VI. CITY MANAGERS REPORT

VII. GENERAL ANNOUNCEMENTS & FUTURE AGENDA ITEMS REQUESTED

Per Ordinance No. 618, repealing Ordinance No. 593; Section 9: Every agenda shall include an item entry granting a member the opportunity to propose an item for consideration of future agendas for Regular or Special Meetings. Any member may request the inclusion of such items at any meeting.

VIII. ADJOURNMENT

DECORUM REQUIRED: *Any disruptive behavior, including shouting or derogatory statements or comments may be ruled out of order by the Presiding Officer. Continuation of this type of behavior could result in a request by the Presiding Officer that the individual leave the meeting, and if refused, an order of removal.*

ACTION BY COUNCIL AUTHORIZED: *The City Council may vote and/or act upon any item within this Agenda. The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, pursuant to and in accordance with Texas Government Code § 551.072 (Deliberations about Real Property); § 551.073 (Deliberations about Gifts & Donations); § 551.076 (Deliberations about Security Devices); §551.087 (Economic Development); §551.074 (Personnel Matters) and, § 551.071 to seek the advice of its attorney about pending or contemplated litigation, settlement offer or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas conflict with the Open Meetings Act and may invoke this right where the City Attorney, the Mayor or a majority of the Governing Body deems an executive session is necessary to allow privileged consultation between the City Attorney and the governing body, if considered necessary and legally justified under the Open Meetings Act. The attorney may appear in person, or appear in executive session by conference call in accordance with applicable state law.*

EXECUTIVE SESSIONS APPROVED BY CITY ATTORNEY: *This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.*

ATTENDANCE BY OTHER ELECTED OR APPOINTED OFFICIALS:

It is anticipated that members of other city boards, commissions and committees may attend the meeting in numbers that may constitute a quorum of such other city boards, commissions and committees, so that notice is hereby given that the meeting is also a meeting of the other city boards, commissions and committees whose members are in attendance. The members of the other city boards, commissions and committees may participate in discussions which occur at the meeting, but no action will be taken by the other boards, commissions and committees whose members are in attendance.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Windcrest is a true and correct copy of said Notice and was posted on the bulletin board at City Hall of said City in a convenient place to the public and said Notice was posted more than seventy-two (72) hours prior to the meeting on May 23, 2022.

BY: //§//Rachel C. Dominguez, City Secretary

ORDINANCE 2022-013(O)

AN ORDINANCE OF THE CITY OF WINDCREST TO ADD A FIVE PERCENT (5%) PERCENTAGE-BASED HOMESTEAD EXEMPTION FROM AD VALOREM TAXES; PROVIDING FOR SEVERABILITY; PROVIDING FOR A REPEALER; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED WAS NOTICED AND IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, Section 11.13(n) of the Property Tax Code of the State of Texas authorizes the governing body of a taxing unit to adopt an exemption from taxation by such taxing unit of a percentage of the appraised value of a residence homestead of individuals; and

WHEREAS, the homestead exemption shall be adopted by the governing body of the taxing unit before July 1st; and

WHEREAS, if the percentage set by the taxing unit produces a homestead exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value; and

WHEREAS, property values throughout Bexar County have been increasing at near historic levels recently; and

WHEREAS, even with tax rates remaining the same or decreasing, the increase in values of residential property may result in an increase in property taxes; and

WHEREAS, the Council seeks to provide additional property tax relief to homeowners as allowed by law; and

WHEREAS, the City Council of the City of Windcrest, a municipality of Texas, desires to adopt a five percent (5%) optional homestead exemption in accordance with Section 11.13(n) of the Texas Property Tax Code; and

WHEREAS, the City Council of the City of Windcrest is of the opinion that adopting a property tax homestead exemption will not impair the City's ability to meet its budgetary obligations; and

WHEREAS, the City of Windcrest City Council finds that is in the best interest of the citizens of Windcrest adopt said homestead exemption.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WINDCREST, TEXAS that the City of Windcrest City Council

I.

SECTION 1. Findings. The recitals are hereby found to be true and correct and are hereby incorporated as part of this Ordinance.

SECTION 2. Pursuant to Section 11.13(n) of the Property Tax Code the City Council hereby authorizes a percentage-based exemption from ad valorem taxes on the appraised value of a residence homestead in the amount of five percent (5%) of the appraised value of the individual's residence homestead or a minimum of \$5,000, to be effective for the tax year beginning on January 1, 2022.

SECTION 3. Conflicting Ordinances or Resolutions. All ordinances or resolutions or parts thereof conflicting or inconsistent with the provision of this Ordinance as adopted and amended herein, are hereby REPEALED to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and another resolution, code or ordinance of the City, or parts thereof, the term and provisions of this Ordinance shall govern.

II. CUMULATIVE CLAUSE

That this Ordinance shall be cumulative of all provisions of the City of Windcrest Code of Ordinances except where the provisions of this Ordinance are in direct conflict with the provisions of such existing Ordinance, in which event the conflicting provisions of such existing Ordinance are hereby repealed and this Ordinance controls.

III. SEVERABILITY

That it is hereby declared to be the intent of the City Council for the City of Windcrest that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance should be declared unconstitutional by the valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of the Ordinances, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrases, sentences, paragraphs, or sections.

IV. PROPER NOTICE AND MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was adopted 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.

V. EFFECTIVE DATE

This ordinance shall be effective upon passage and publication as required by state and local law.

VI. READINGS

DULY PASSED ON FIRST READING, on the _____ day of _____ 2022, at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting.

DULY PASSED ON SECOND READING, on the _____ day of _____ 2022, at a regular meeting of the City Council of the City of Windcrest, Texas, which was held in compliance with the Open Meetings Act, Gov't. Code §551.001, et. Seq. at which meeting a quorum was present and voting

CITY OF WINDCREST, TEXAS

Dan Reese, Mayor

ATTEST:

Rachel C. Dominguez, City Secretary

APPROVED:

Ryan S. Henry, City Attorney

City of Windcrest Council Meeting

Currently, the city of Windcrest offers a local option exemption only to disabled persons (DP) and those over 65 (OV65) at \$15,000. Tax Code section 11.13(n) authorizes the governing body of the taxing entity to adopt a local option homestead exemption:

(n) In addition to any other exemptions provided by this section, an individual is entitled to an exemption from taxation by a taxing unit of a **percentage of the appraised value of his residence homestead** if the exemption is adopted by the governing body of the taxing unit **before July 1** in the manner provided by law for official action by the body. If the percentage set by the taxing unit produces an exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value. **The percentage adopted by the taxing unit may not exceed 20 percent.** (bold type added for emphasis)

Some things to note are that an optional homestead must be a percentage of value (but if the calculated amount is less than \$5,000; \$5,000 is the minimum amount allowed) and not a flat dollar amount of exemption. The adopted homestead exemption may not exceed 20% of the value of a homestead. The exemption must be adopted by official action BEFORE JULY 1, 2022 in order to be effective for the 2022 tax year. If the city council adopts an exemption for this year, we need a copy of the ordinance or official action as soon after adoption as possible.

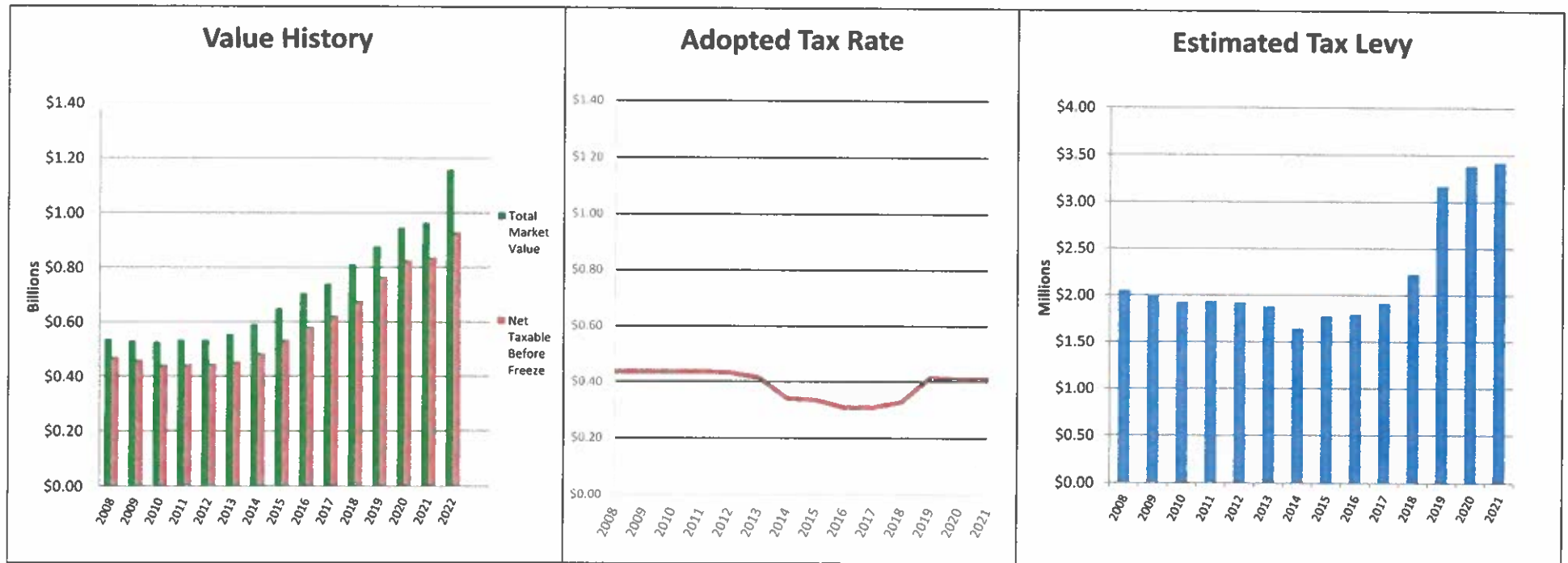
An additional homestead exemption does affect taxable value and will impact property tax revenue. Below is an estimate of the value loss and tax revenue loss at the different exemption amounts:

Local Option HS Exemption	Value Loss	Tax Revenue Loss (Last Year's Rate)	2021 Tax Rate
0.01% (\$5,000 min)	\$7,884,671	\$32,287	0.409494
1%	\$7,889,446	\$32,307	
5%	\$21,505,729	\$88,065	
10%	\$43,011,423	\$176,129	
20%	\$86,022,674	\$352,258	

These are estimates and this amount of value and revenue loss will change based upon the number of homesteads that are on record in Windcrest and the tax rate adopted.

City of Windcrest Value History

Year	Property count	Market Value	Appraised Value	Homestead Cap	Assessed Value	Exempt Amount	Taxable Value	Tax Rate	Estimated Levy	Market Value Percent Change (includes New Value)	Taxable Value Percent Change	Estimated Levy % Change
2008	2,881	\$535,609,758	\$530,320,848	\$250,904	\$530,069,944	\$59,475,703	\$470,594,241	\$0.436227	\$2,052,859	16.81%	9.67%	17.47%
2009	2,859	\$529,056,784	\$529,056,784	\$98,154	\$528,958,630	\$69,724,070	\$459,234,560	\$0.436495	\$2,004,536	-1.22%	-2.41%	-2.35%
2010	2,848	\$525,972,715	\$525,972,715	\$389,713	\$525,583,002	\$83,135,987	\$442,447,015	\$0.436495	\$1,931,259	-0.58%	-3.66%	-3.66%
2011	2,850	\$533,605,907	\$533,605,907	\$118,552	\$533,487,355	\$89,066,630	\$444,420,725	\$0.436495	\$1,939,874	1.45%	0.45%	0.45%
2012	2,843	\$533,774,695	\$533,774,695	\$26,420	\$533,748,275	\$88,455,284	\$445,292,991	\$0.432970	\$1,927,985	0.03%	0.20%	-0.61%
2013	2,824	\$554,414,873	\$554,414,873	\$53,014	\$554,361,859	\$101,151,825	\$453,210,034	\$0.415231	\$1,881,869	3.87%	1.78%	-2.39%
2014	2,843	\$591,882,341	\$591,882,341	\$4,688,361	\$587,193,980	\$103,334,039	\$483,859,941	\$0.340900	\$1,649,479	6.76%	6.76%	-12.35%
2015	2,818	\$649,936,509	\$649,936,509	\$13,106,085	\$636,830,424	\$103,575,417	\$533,255,007	\$0.334100	\$1,781,605	9.81%	10.21%	8.01%
2016	2,829	\$706,173,422	\$706,173,422	\$8,992,187	\$697,181,235	\$112,959,682	\$584,221,553	\$0.308093	\$1,799,946	8.65%	9.56%	1.03%
2017	2,839	\$740,327,925	\$740,327,925	\$2,760,504	\$737,567,421	\$115,281,135	\$622,286,286	\$0.308092	\$1,917,214	4.84%	6.52%	6.52%
2018	2,828	\$812,166,219	\$812,166,219	\$8,041,151	\$804,125,068	\$124,021,003	\$680,104,065	\$0.327469	\$2,227,130	9.70%	9.29%	16.16%
2019	2,835	\$877,393,355	\$877,393,355	\$2,354,369	\$875,038,986	\$108,164,638	\$766,874,348	\$0.413544	\$3,171,363	8.03%	12.76%	42.40%
2020	2,858	\$946,028,551	\$946,028,551	\$1,107,403	\$944,921,148	\$119,169,073	\$825,752,075	\$0.409494	\$3,381,405	7.82%	7.68%	6.62%
2021	2,854	\$964,795,637	\$964,795,637	\$1,909,458	\$962,886,179	\$126,902,809	\$835,983,370	\$0.409494	\$3,423,302	1.98%	1.24%	1.24%
2022	2,860	\$1,158,140,945	\$1,158,140,945	\$66,598,144	\$1,091,542,801	\$163,643,650	\$927,899,151	\$0.409494	\$3,799,691	20.04%	10.99%	10.99%



Prior year data is as of the most recent supplement.
Current year data is preliminary and subject to change.

2020 ACTUAL TAX RATES / 2021 ACTUAL TAX RATES

(As of 02/23/2022)		TAX RATES								
BEXAR COUNTY	HOM MAND	HOM OPT	\$55/\$65/O65 MAND	\$55/\$65/O65 OPT	DP MAND	DP OPT	FREEZE YEAR	DV1-DV4	2020 ACTUAL	2021 ACTUAL
06 Road & Flood (I)	*3,000	X	X	X	X	*5,000	2005	5000-12000	0.023668	0.023668
08 SA River Auth	X	5,000	X	5,000	X	5,000		5000-12000	0.018580	0.018580
09 Comm. Coll. (I)	X	X	X	30,000	X	5,000	2005	5000-12000	0.149150	0.149150
10 Univ Health Sys (I)	X	X	X	10,000	X	X		5000-12000	0.276235	0.276235
11 Bexar County (I)	X	X	X	50,000	X	5,000	2005	5000-12000	0.277429	0.276331
CITY OF SAN ANTONIO	HOM MAND	HOM OPT	\$55/\$65/O65 MAND	\$55/\$65/O65 OPT	DP MAND	DP OPT	FREEZE YEAR	DV1-DV4	2020 ACTUAL	2021 ACTUAL
21 City of San Antonio (I)	X	**01%	X	65,000	X	12,500	2005	5000-12000	0.558270	0.558270
INCORPORATED CITIES	HOM MAND	HOM OPT	\$55/\$65/O65 MAND	\$55/\$65/O65 OPT	DP MAND	DP OPT	FREEZE YEAR	DV1-DV4 MAND	2020 ACTUAL	2021 ACTUAL
22 Alamo Heights	X	X	X	X	X	X	2007	5000-12000	0.386439	0.404439
23 Balcones Heights	X	**15%	X	65,000	X	65,000	2018	5000-12000	0.583000	0.583000
24 Castle Hills	X	**10%	X	5,000	X	X	2017	5000-12000	0.516038	0.524899
25 China Grove	X	X	X	X	X	X	2019	5000-12000	0.195345	0.204049
26 Converse (I)	X	**1%	X	15,000	X	X		5000-12000	0.502252	0.479815
27 Elmendorf (I)	X	X	X	X	X	X	2013	5000-12000	0.461289	0.461033
28 Grey Forest	X	**1%	X	50,000	X	X		5000-12000	0.088441	0.085598
29 Hill Country Vlg	X	**20%	X	50,000	X	50,000	NO FREEZE	5000-12000	0.145000	0.145000
30 Hollywood Park	X	X	X	5,000	X	X		5000-12000	0.480291	0.461700
31 Kirby (I)	X	X	X	15,000	X	X		5000-12000	0.698942	0.685667
32 Leon Valley (I)	X	**1%	X	30,000	X	X	2005	5000-12000	0.535904	0.534099
33 Live Oak (I)	X	**20%	X	40,000	X	X	2005	5000-12000	0.412217	0.410220
34 Olmos Park	X	X	X	10,000	X	X	2018	5000-12000	0.419768	0.404922
35 Selma (I)	X	**1%	X	20,000	X	X	***2004	5000-12000	0.196800	0.196800
36 Shavano Park	X	X	X	5,000	X	X	2004	5000-12000	0.287742	0.287742
37 Somerset	X	X	X	10,000	X	X		5000-12000	0.756719	0.756719
38 St. Hedwig	X	X	X	60,000	X	X		5000-12000	0.463578	0.463578
39 Terrell Hills	X	X	X	X	X	X		5000-12000	0.365000	0.365000
40 Universal City (I)	X	**1%	X	10,000	X	10,000		5000-12000	0.585062	0.589398
41 Windcrest	X	X	X	15,000	X	15,000		5000-12000	0.409494	0.409494
42 Helotes (I)	X	X	X	20,000	X	12,000	2008	5000-12000	0.346524	0.343979
43 City of Schertz (I)	X	X	X	10,000	X	3,000	2004	5000-12000	0.512100	0.512100
44 City of Lytle	X	X	X	10,000	X	X		5000-12000	0.415400	0.390500
45 City of Fair Oaks Ranch	5,000	X	X	20,000	X	X		5000-12000	0.373500	0.351800
47 City of Von Ormy	X	X	X	5,000	X	X		5000-12000	0.000000	0.000000
48 City of Sandy Oaks	X	10%	X	3,000	X	3,000		5000-12000	0.291976	0.291976
49 City of Cibolo	X	X	X	X	X	X		5000-12000	0.483500	0.483500
SCHOOL DISTRICTS	HOM MAND	HOM OPT	\$55/\$65/O65 MAND	\$55/\$65/O65 OPT	DP MAND	DP OPT	FREEZE YEAR	DV1-DV4	2020 ACTUAL	2021 ACTUAL
50 Alamo Heights (I)	25,000	X	10,000	X	10,000	X		5000-12000	1.196400	1.193400
51 East Central (I)	25,000	X	10,000	X	10,000	X		5000-12000	1.142000	1.088000
52 Edgewood (I)	25,000	X	10,000	10,000	10,000	X		5000-12000	1.261321	1.175570
53 Harlandale (I)	25,000	X	10,000	5,000	10,000	X		5000-12000	1.428200	1.400700
54 Judson (I)	25,000	X	10,000	X	10,000	X		5000-12000	1.274900	1.270000
55 North East (I)	25,000	X	10,000	13,330	10,000	X		5000-12000	1.268400	1.252500
56 Northside (I)	25,000	X	10,000	13,330	10,000	13,330		5000-12000	1.285700	1.261300
57 San Antonio (I)	25,000	**01%	10,000	X	10,000	X		5000-12000	1.502300	1.491600
58 South San (I)	25,000	X	10,000	15,000	10,000	X		5000-12000	1.391200	1.384800
59 Southside	25,000	X	10,000	X	10,000	X		5000-12000	1.389144	1.389144
61 Boerne (I)	25,000	X	10,000	X	10,000	X		5000-12000	1.251900	1.204600
63 Comal (I)	25,000	20%	10,000	X	10,000	X		5000-12000	1.275700	1.292000
64 Schertz-Cibolo (I)	25,000	X	10,000	X	10,000	X		5000-12000	1.410640	1.369500
65 Floresville	25,000	X	10,000	X	10,000	X		5000-12000	1.234400	1.134400
68 Medina Valley (I)	25,000	X	10,000	X	10,000	X		5000-12000	1.344190	1.344190
72 Somerset (I)	25,000	X	10,000	X	10,000	X		5000-12000	1.322250	1.263931
73 Southwest (I)	25,000	X	10,000	X	10,000	X		5000-12000	1.438004	1.374004

2020 ACTUAL TAX RATES / 2021 ACTUAL TAX RATES

(As of 02/23/2022)

TAX RATES

SPECIAL DISTRICTS										
75 Bexar Co Emg Dist #6 (T)	X	X	X	X	X	X		5000-12000	0.100000	0.100000
76 Bexar Co Emg Dist #5	X	X	X	X	X	X		5000-12000	0.100000	0.100000
77 Bexar Co Emg Dist #7	X	X	X	X	X	X		5000-12000	0.096503	0.100000
78 Bexar Co Emg Dist #3 (T)	X	X	X	X	X	X		5000-12000	0.074238	0.071914
79 Bexar Co Emg Dist #2 (T)	X	X	X	X	X	X		5000-12000	0.099546	0.096639
84 Bexar Co Emg Dist #1 (T)	X	X	X	X	X	X		5000-12000	0.100000	0.096510
85 S.A. MUD #1 (T)	X	**20%	X	X	X	X		5000-12000	0.530000	0.525000
100 Bexar Co Emg Dist #4 (T)	X	X	X	X	X	X		5000-12000	0.053000	0.054790
101 Bexar Co Emg Dist #8 (T)	X	X	X	X	X	X		5000-12000	0.100000	0.100000
102 Bexar Co Emg Dist #10 (T)	X	X	X	X	X	X		5000-12000	0.100000	0.100000
111 Bexar Co Emg Dist #11 (T)	X	X	X	X	X	X		5000-12000	0.100000	0.100000
112 Bexar Co Emg Dist #12	X	X	X	X	X	X		5000-12000	0.100000	0.100000
Briggs Ranch SID	X	X	X	X	X	X		5000-12000	NOT ESTABLISHED	0.558270
Clearwater Crk SID	X	X	X	X	X	X		5000-12000	0.558270	0.558270
Cibolo Canyons SID	X	X	X	65,000	X	12,500		5000-12000	0.558270	0.558270
Butterfield Ranch	X	X	X	X	X	X		5000-12000	0.000000	0.000000
Gates SID	X	X	X	X	X	X		5000-12000	0.558270	0.558270
Lemon Creek SID	X	X	X	X	X	X		5000-12000	NOT ESTABLISHED	0.558270
Crosswinds at South Lake	X	X	X	X	X	X		5000-12000	0.558270	0.558270
Stolte Ranch SID	X	X	X	X	X	X		5000-12000	0.558270	0.558270
Tres Laurel SID	X	X	X	X	X	X		5000-12000	NOT ESTABLISHED	0.558270
Talley Road SID	X	X	X	X	X	X		5000-12000	0.558270	0.558270
Westpointe SID	X	X	X	X	X	X		5000-12000	0.558270	0.558270
Westside 211 PID	X	X	X	X	X	X		5000-12000	0.558270	0.558270