AGENDA

CITY OF TAYLOR, TEXAS

CITY COUNCIL MEETING

CITY HALL, COUNCIL CHAMBERS, 400 PORTER STREET

APRIL 8, 2010, 6:00 P.M.

CALL TO ORDER AND DECLARE A QUORUM

INVOCATION

PLEDGE OF ALLEGIANCE

CITIZENS COMMUNICATION

(The City Council welcomes public comments on items not listed on the agenda. However, the Council cannot respond until the item is posted on a future meeting agenda.)

CONSENT AGENDA

(The Consent Agenda includes non-controversial and routine items that the Council may act on with one single vote. The Mayor or any Council member may pull any item from the Consent Agenda to discuss and act upon individually on the Regular Agenda.)

1. Minutes for March 23, March 30, and April 1, 2010. (Susan Brock)
2. Ordinance 2010-8 Hotel/Motel Tax amendment (Rosemarie Dennis)

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

3. Proclamation: Recognizing the Relay for Life Event, April 16-17 (Beth Wilkes and Anita Jones)
4. Consider accepting public improvements for Advance Highway Storage facility. (Danny Thomas)
5. Consider introducing Ordinance 2010-14 regarding a request by Michael and Patricia Daffin to voluntary add 5.0 acres to the City of Taylor's extraterritorial jurisdiction. (John Elsden)
6. Consider introducing Ordinance 2010-15 allowing collection of fees contracted by a third party. (Rosemarie Dennis)

ADJOURN

The Council may vote and/or act upon each of the items listed in this Agenda. The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, whenever it is considered necessary and legally justified under the Open Meetings Act. I certify that the notice of meeting was posted in the Taylor City Hall Lobby before 6:00 pm on April 5, 2010 and remained posted for at least 72 hours continuously before the scheduled time of said meeting. I further certify that the following news media was notified of this meeting: Taylor Daily Press.

Posted By: Susan Brock

Susan Brock, City Clerk

City Council Meeting
April 8, 2010
Agenda Item Transmittal

Agenda Item #: 1

Agenda Title: Minutes for March 23, March 30, and April 1, 2010.

Council Action: Motion to approve or approve with corrections

Initiating Department: City Management/City Clerk

Staff Contact: **Susan Brock, City Clerk**

1. INTRODUCTION/PURPOSE

Pursuant to the Open Meetings Law, Chapter 551, Local Government Code and in accordance with the authority contained in Section 551.021 and the City Charter, the "Minutes" of each City Council must be recorded, compiled and approved by the City Council in subsequent meetings. The purpose of this item is to conform to these legal requirements.

2. DESCRIPTION/ JUSTIFICATION

N/A

3. FINANCIAL/BUDGET

N/A

4. RECOMMENDATION

Approve as submitted or amend with changes noted.

5. REFERENCE FILES

1a. Minutes, March 23, 2010
1b. Minutes, March 30, 2010
1c. Minutes, April 1, 2010

The City Council of the City of Taylor met on March 23, 2010 at City Hall, 400 Porter St., Taylor, Texas. Mayor Hortenstine declared a quorum and, noting the absence of Mayor Pro Tem Jez, called the meeting to order at 6:00 p.m. with the following present:

Council Member Christopher Gonzales	City Manager, Jim D. Dunaway
Council Member Donald Hill	City Attorney, Ted Hejl
Council Member John McDonald	City Clerk, Susan Brock

INVOCATION

Mr. Danny Thomas led the group in prayer.

PLEDGE OF ALLEGIANCE

CITIZENS COMMUNICATION

No citizens came forward during this time.

CONSENT AGENDA

1. MINUTES FOR MARCH 11, 2010.
2. ORDINANCE 2010-3 FOR REZONING PROPERTY OWNED BY TISD.

ORDINANCE NO. 2010-3

AN ORDINANCE CHANGING THE ZONING OF APPROXIMATELY 65.2 ACRES OF LAND SITUATED IN THE GEORGE E. REESE SURVEY, ABSTRACT NUMBER 533, WILLIAMSON COUNTY TEXAS, PLATTED AS THE TAYLOR HIGH SCHOOL ADDITION IN THE CITY OF TAYLOR, TEXAS, FROM RURAL/AGRICULTURE (R/A) AND SINGLE-FAMILY (R-1) TO INSTITUTIONAL (I); AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE ZONING CHANGES ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

3. ORDINANCE 2010-10 JUVENILE CURFEW.

ORDINANCE 2010-10

AN ORDINANCE ESTABLISHING A CURFEW FOR MINORS IN THE CITY OF TAYLOR; DEFINING OFFENSES FOR MINORS, PARENTS OF MINORS AND BUSINESS ESTABLISHMENTS VIOLATING THIS ORDINANCE; AND PROVIDING A PENALTY OF A FINE NOT TO EXCEED $500.00 FOR VIOLATION HEREOF; PROVIDING FOR SEVERABILITY; REPEALING ALL CONFLICTING ORDINANCES TO THE EXTENT OF SUCH CONFLICT AND PROVIDING AN EFFECTIVE DATE.

4. RESOLUTION R10-6, DISBANDING STREET AND FACILITIES NAMING COMMITTEE.
5. CONCUR WITH PRELIMINARY FINANCIALS FOR FEBRUARY, 2010.

   Council Member Gonzales made a request to remove item no. 4 from the consent agenda for a separate vote. Council Member Hill moved to approve consent agenda items numbers 1, 2, 3, and 5 as presented and Council Member McDonald seconded the motion. VOTE:

Four voted Aye. Motion passed.

REGULAR AGENDA – REVIEW/DISCUSS & CONSIDER/ACTION:

4. RESOLUTION R10-6 DISBANDING STREET AND FACILITIES NAMING COMMITTEE.
   Mayor Hortenstine stated that this item had already been voted on by council at the previous meeting and the formal approval of this resolution is a housekeeping item. Council Member McDonald moved to approve Resolution R10-6 and Council Member Hill seconded the motion. VOTE: Three voted AYE. One voted NO. (Council Member Gonzales). Motion passed.

6. PROCLAMATION: APRIL IS FAIR HOUSING MONTH.
   Council Member Hill proclaimed April as Fair Housing Month and Bob vanTil accepted the proclamation.

7. CONSIDER ACCEPTING COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR) FOR THE 2008-2009 FISCAL YEAR.
   Ms. Rosemarie Dennis, Director of Finance, presented a request to review the audit submitted by Sheryl Messer with Brockway, Gersbach, Franklin, and Niemeier for the 2008/2009 fiscal year. Ms. Messer stated that the City of Taylor is the only city she has seen this audit year with a positive fund balance and gave credit to the finance staff and city council for maintaining the financial stability of the city. She also noted the importance of the city receiving the Government Finance Officers Association Award of Excellence for a city the size of Taylor.

   Council Member McDonald moved to accept the CAFR as presented and Council Member Gonzales seconded the motion. VOTE: Four voted AYE. Motion passed.

8. CONSIDER AMENDING SAFETY POLICY REGARDING DRIVING VIOLATIONS AND POINT ASSESSMENT.
   In the absence of Ms. Lisa Thompson, Mr. Dunaway presented a request to consider amending the current safety policy with regards to penalty point assessment for driving violations. The Accident Review Board recommended giving employees who have been assessed penalty points the opportunity to take a Defensive Driving Course at their own expense and, upon successful completion, reinstate their driving privileges while deducting three points from their record.

   Council Member McDonald moved to approve the amendments to the safety policy as presented and Council Member Hill seconded the motion. VOTE: Four voted AYE. Motion passed.

9. CONSIDER APPROVING RESOLUTION R10-5 REQUESTING TEMPORARY STREET CLOSURES FOR MAIN STREET ACTIVITIES.
   Ms. Deby Lannen, Main Street Coordinator, presented a request to consider approving the temporary closing of selected streets for a number of city sponsored events including the Zest Fest and Spooktacular. This is an annual request and each event requires a traffic control plan submitted to the Texas Department of Transportation and liability insurance through the Texas Municipal League.

Council Member Hill moved to approve Resolution R10-5 as presented and Council Member Gonzales seconded the motion. VOTE: Four voted AYE. Motion passed.

10. CONSIDER REQUEST REGARDING BEER SALES FOR THE ZEST FESTIVAL, 2010.
Ms. Lannen presented a request to consider allowing the Main Street Program and Zest Fest Committee to sell beer and possibly wine coolers on the evening of Friday, April 30th at Armadillo Hall and on the festival grounds on Saturday, May 1st from 10 a.m. to 6 p.m. The request is an effort to generate additional revenue during the annual festival.

Council Member McDonald moved to approve Resolution R10-7 as presented and Council Member Hill seconded the motion. VOTE: Four voted AYE. Motion passed.

11. CONSIDER INTRODUCING ORDINANCE 2010-8 REGARDING HOTEL/MOTEL TAX.
Ms. Dennis presented a request to consider introducing an ordinance that would amend the current hotel motel tax ordinance. These changes are a result of the recommendations from MuniServices who recently completed an audit of the city hotels and bed and breakfast establishments. Changes include adding language to add clarification and instructions to the provider, enhanced return forms, and a lodge registration procedure to ensure the City is aware of any new establishments.

With no further discussion from Council, Mayor Hortenstine asked Mr. Hejl to introduce the ordinance by reading the caption.

ORDINANCE NO. 2010-8

AN ORDINANCE OF THE CITY OF TAYLOR, TEXAS, REGARDING THE COLLECTION OF HOTEL MOTEL TAXES WITHIN THE CITY; PROVIDING FOR A FINE OR PENALTY OF THIS ORDINANCE AS A MISDEMEANOR NOT TO EXCEED $500.00 FOR EACH OFFENSE, EXCEPT HOWEVER, WHERE A DIFFERENT PENALTY HAS BEEN ESTABLISHED BY STATE LAW FOR SUCH OFFENSE, IN WHICH EVENT THE PENALTY SHALL BE FIXED BY STATE LAW AND IF DEEMED A VIOLATION OF ANY PROVISIONAL LAW THAT GOVERNS FIRE SAFETY, ZONING, OR PUBLIC HEALTH AND SANITATION, THE PENALTY SHALL NOT EXCEED THE SUM OF $2,000.00 FOR EACH OFFENSE; PROVIDING A SAVINGS, REPEALER, SEVERABILITY, AND EFFECTIVE DATE CLAUSES.

12. CONSIDER APPOINTMENTS TO THE MOODY MUSEUM ADVISORY BOARD.
Mr. Danny Thomas, Director of Public Works, presented a request from Ms. Susan Komandosky, Chair of the Moody Museum Board, to appoint two new members to fill the current vacancies.

Council Member McDonald moved to appoint Kelly Eddleman and Cynthia (Tia) Kobos as recommended and Council Member Hill seconded the motion. VOTE: Four voted AYE. Motion passed.

ADJOURN

With no further business; Mayor Hortenstine adjourned the meeting at 6:45 p.m.

Rod Hortenstine, Mayor

ATTEST:

Susan Brock, City Clerk

The City Council of the City of Taylor met on March 30, 2010 at City Hall, 400 Porter St., Taylor, Texas. Mayor Hortenstine declared a quorum and, noting the absence of Council Member Gonzales, called the meeting to order at 6:00 p.m. with the following present:

Mayor Pro Tem Ella Jez	City Manager, Jim D. Dunaway
Council Member Donald Hill	City Attorney, Ted Hejl
Council Member John McDonald	City Clerk, Susan Brock

REGULAR AGENDA – REVIEW/DISCUSS & CONSIDER/ACTION:

1. EXECUTIVE SESSION. The Taylor City Council will hold a closed executive meeting pursuant to the provisions of the Open Meetings Law, Chapter 551.071 of the Local Government Code, in order to meet with it's City Attorney 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 authorize and allow such a closed meeting and which Rules conflict with the Texas Open Meetings Act.

   - East Williamson County Higher Education Center
   - Extraterritorial Jurisdiction Agreement with the City of Hutto

   Council adjourned into closed session at 6:01 p.m.

   (Council Member Gonzales joined the closed meeting at 6:15 p.m.)

2. CONSIDER ACTION FROM EXECUTIVE SESSION.
   Council returned to open session at 8:46 p.m. and stated that no action was taken on either topic during Executive Session.

   Mayor Pro Tem Jez moved to rescind Ordinance 2010-9 and the extraterritorial jurisdiction agreement and to allow the City of Hutto to offer a counter proposal. Council Member Hill seconded the motion. VOTE: Five voted AYE. Motion passed.

   ADJOURN

   With no further business; Mayor Hortenstine adjourned the meeting at 8:47 p.m.

Rod Hortenstine, Mayor

ATTEST:

Susan Brock, City Clerk

The City Council of the City of Taylor met in a special workshop on April 1, 2010 at City Hall, 400 Porter St., Taylor, Texas. Mayor Hortenstine declared a quorum and called the meeting to order at 6:00 p.m. with the following present:

Mayor Pro Tem Ella Jez	City Manager, Jim D. Dunaway
Council Member Donald Hill	City Attorney, Ted Hejl
Council Member John McDonald	City Clerk, Susan Brock
Council Member Chris Gonzales (joined the meeting at 6:15)	

REGULAR AGENDA – REVIEW/DISCUSS & CONSIDER/ACTION:

1. CONSIDER RESOLUTION R10-7 CANCELING THE MUNICIPAL ELECTION FOR THE DISTRICT 1 POSITION ON MAY 8, 2010.
   Susan Brock, City Clerk, presented a request to consider approving a resolution officially canceling the May 8, 2010 election for the District 1 city council position. State law requires that if a candidate is unopposed the political governing body officially cancel the election for that position and declare him or her elected. Ms. Brock pointed out that Mr. Hill's name will still appear on the ballot, but with a statement next to his name that says "unopposed candidate declared elected" and there will be no votes. Ms. Brock also requested Council consider setting a special meeting for May 11, 2010 to canvass the election votes and install the new council member(s).

   Council Member McDonald moved to approve Resolution R10-7 and call a meeting at 6:30 p.m. on May 11 to canvass the election results. Mayor Pro Tem Jez seconded the motion. VOTE: Five voted AYE. Motion passed.

2. DISCUSS AND CONSIDER TAKING ACTION RELATED TO CAPITAL IMPROVEMENT PROJECTS.
   Casey Sledge, consulting engineer, and Rosemarie Dennis, Finance Director, presented an overview of past, current, and future capital improvement projects and their financial status. No specific action was taken on any of the projects. However, Council instructed staff to continue to pursue the application process for a matching grant for batting cages at the Taylor Regional Parka and Sports Complex and consider possible funding at a later date.

   ADJOURN

   With no further business; Mayor Hortenstine adjourned the meeting at 7:35 p.m.

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Rod Hortenstine, Mayor

ATTEST:

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Susan Brock, City Clerk

City Council Meeting
April 8, 2010
Agenda Item Transmittal

Agenda Item #: 2

Agenda Title: Approve Ordinance 2010-8 amending the Hotel Motel Tax Ordinance.

Council Action to be taken: Approve by consent.

Initiating Department: Finance Department

Staff Contact: **Rosemarie Dennis, Finance Director**

1. INTRODUCTION/PURPOSE

This ordinance was officially introduced at the March 23, 2010 council meeting and is not on consent for your approval.

2. DESCRIPTION/ JUSTIFICATION

At the October 8, 2009 City Council meeting the Council approved an agreement for consultant services with regards to Hotel Motel Tax in which their services included:

- Lodging Tax Analysis
- Field Auditing
- Educational Seminar Service
- Legal & Administrative Review
- Tax and Hospitality Training

MuniServices has completed the first phase of the acquired services "Lodging Tax Analysis". This report was emailed to Council for review on December 30th; this is included in your packet as an attachment (see attachment 12c). List below are the recommendation made by MuniServices and the reasoning behind said changes:

1. To update and include some language that they felt was lacking in our ordinance. This ordinance gives more clarification and instructions to the lodger provider but also a clear understanding of what is expected.
2. To enhance our return forms, having the lodging provider report monthly rather than quarterly. Also, they will report their non-taxable rent earnings as well as their taxable earnings. This is to conform to revised ordinance and to avoid collection problems.

3. To have lodging providers register with the City for the purpose of collecting hotel occupancy tax. To ensure the City is advised of any new hotels in town and has approval to collect hotel occupancy tax. This certificate is display in the lobby of the hotel/motels.

The City Attorney has reviewed these changes made to the ordinance and is in agreement with said changes.

Letters will be mailed to the existing lodging providers advising them of the new requirements along with the new ordinance. Their first monthly report will be due May 20th.

3. FINANCIAL/BUDGET

N/A

4. TIMELINE CONSIDERATIONS

Immediate consideration.

5. RECOMMENDATION

Staff recommends approval of Ordinance 2010-8.

6. REFERENCE FILES

2a. Hotel Motel Ordinance 2010-8.
2b. Return of Hotel Occupancy Tax
2c. Certificate of Registration to Collect Hotel Occupancy Texas
2d. Hotel Tax Analysis Report

ORDINANCE NO. 2010-8

AN ORDINANCE OF THE CITY OF TAYLOR, TEXAS, REGARDING THE COLLECTION OF HOTEL MOTEL TAXES WITHIN THE CITY; PROVIDING FOR A FINE OR PENALTY OF THIS ORDINANCE AS A MISDEMEANOR NOT TO EXCEED $500.00 FOR EACH OFFENSE, EXCEPT HOWEVER, WHERE A DIFFERENT PENALTY HAS BEEN ESTABLISHED BY STATE LAW FOR SUCH OFFENSE, IN WHICH EVENT THE PENALTY SHALL BE FIXED BY STATE LAW AND IF DEEMED A VIOLATION OF ANY PROVISIONAL LAW THAT GOVERNS FIRE SAFETY, ZONING, OR PUBLIC HEALTH AND SANITATION, THE PENALTY SHALL NOT EXCEED THE SUM OF $2,000.00 FOR EACH OFFENSE; PROVIDING A SAVINGS, REPEALER, SEVERABILITY, AND EFFECTIVE DATE CLAUSES.

Whereas, the City of Taylor, Texas, (herein the "City"), desires to collect hotel and motel taxes within the City and the City Extraterritorial Jurisdiction under the provisions provided in this Ordinance;

Whereas, the hotel motel tax is authorized for collection by the City and in the best interest of the citizens the tax be collected and used as allowed by law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS, THAT:

Section 1. Finding of Fact.

The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Definitions.

The following words, terms and phrases are, for the purposes of this Ordinance (except where the context clearly indicates a different meaning), defined as follows:

Alternate collection/reporting period shall mean a period of a day or days other than the regular calendar months. Such periods are approved by the City Finance Director upon request by the hotel manager, operator, or person in control, or imposed by the City Finance Director upon his finding that collections are at risk of loss if collections accumulated for the full calendar month are in the possession of the hotel owner, operator, manager, or person in control.

Consideration shall mean the price of, or value received for, the right to use a sleeping room, bed, or dormitory space or other sleeping facility in a hotel, and includes the price of conveniences customarily provided in connection with sleeping accommodations, including mattress, sheets, bedspreads, pillows, pillow cases, bed frames, air conditioning, electricity, lighting, water, soap, towels, wash cloths, toilet tissue, shower or bath facilities, lavatory, chairs, trash receptacles, plus any other goods or services which are not ordinarily subject to sales tax. The consideration paid for a sleeping room or facility shall not include the price of food served, nor the price of personal services rendered to the occupant which are unrelated to cleaning and readying a room for occupancy, nor any sales tax, nor occupancy tax assessed by other governmental agencies, provided that these charges are stated separately on the folio or invoice of the occupant. Charges not stated separately shall be presumed to be part of the consideration paid for occupancy of a sleeping room or sleeping facility, and shall be taxed under this Ordinance.

Due date *shall mean that the twentieth (20th) day after the close of the monthly period for which the tax is to be computed.*

Finance Director shall mean the duly appointed Finance Director of the city or his/her designee.

Folio shall mean a primary documentation produced by a hotel that demonstrates interaction between the lodging provider and the occupant, and which, at a minimum, reflects the name and address given by the occupant, the date(s) occupancy, the amount of rent charged for each date together with the amounts of applicable tax, and the means of payment.

Guest shall mean any person who, for a consideration, uses, possesses, or has the right to use or possess any guest room in a hotel under any lease, concession, permit, right of access, license, contract, or agreement.

Guest room shall mean a room in a hotel occupied, or intended, arranged, or designed for sleeping.

Hotel shall mean any building or complex of buildings, trailer, converted railroad Pullman car, or any other facility in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, bed and breakfast, inns, rooming houses, trailer houses, trailer motels, parked railroad Pullman cars used for sleeping accommodations and not involving the transportation of travelers, dormitory where bed space is rented, apartments not occupied by permanent residents, and all other facilities where rooms or sleeping facilities or space are furnished which is occupied, or is intended or designed for occupancy, by paying quests, whether rent is paid in money, goods, labor, or otherwise. The term hotel does not include hospitals, sanitariums or nursing homes, or the dormitory facilities at an institution of higher education.

Lodging Provider shall mean any person operating a hotel in the city, including, but not limited to, the owner or proprietor of such premises, lessee, sublessee, lender in possession, licenses or any other person operating such hotel; and who is subject to collecting and remitting the tax imposed upon guests.

Monthly collection/reporting period shall mean the regular calendar months of the year.

Occupancy shall mean the use or possession of, or the exclusive right to the use or possession of any guest room in a hotel.

Occupant shall mean any individual, corporation, governmental agency, partnership, or association that has paid a consideration for the exclusive right to use a guest room in a hotel.

Permanent resident shall mean any occupant who has occupied or has paid for the exclusive right to occupy a particular guest room in a hotel for at least thirty (30) consecutive days; however, one change of guest rooms or facility during the first thirty (30) days of occupancy in the hotel shall not terminate the status of the permanent resident. Any person who does not fully prepay for the first thirty (30) days is not a permanent resident during the first thirty (30) days of occupancy.

Tax shall mean that the tax on occupants imposed by this ordinance, as provided for by Chapter 351 of the Texas Tax Code.

Section 3. Tax authorized; tax rate; exceptions to tax.

(a) *Authorization.* There is hereby levied a tax upon the cost of or consideration paid for a sleeping room or sleeping facility furnished by any hotel.

(b) *Tax rate*. The tax shall be equal to seven (7) percent of the total price of a guest room or sleeping facility, said price to include all goods and services provided by the hotel which are not ordinarily subject to sales tax.

(c) *Exceptions*.

(1) No tax shall be collected from a guest after becoming a permanent resident. A guest becomes a permanent resident either after thirty (30) continuous days' occupancy, or upon notifying the lodging provider in writing of his intention to occupy a guest room for longer than thirty (30) continuous days and then proceeding to actually occupy the guest room for such period. A guest who would express intent, but fails to stay thirty (30) continuous days, is not a permanent resident and is not exempt from the tax. However, a guest who expresses intent and does stay is exempted from the tax as of the date he notified the lodging provider of his intention.

(2) No tax shall be collected from the Federal Government nor an officer or employee of said government when traveling on government business and presenting official identification. The American Red Cross, federally chartered credit unions and the regional home loan banks are recognized as instrumentalities of the federal government.

(3) No tax shall be collected from a State of Texas officer or employee when presenting a photo identification card or other documentation that indicated that the bearer is exempt from paying hotel occupancy tax.

(4) No tax shall be collected from the following Texas quasi-governmental entities formed under the **Texas Local Government**, and **Health and Safety Codes**, nor an officer or employee of any thereof when presenting a Hotel Occupancy Tax Exemption Certificate: public facility corporations, housing authorities, housing finance corporations, and health facilities development corporations.

(5) No tax shall be collected from electric cooperatives formed under Chapter 161 of the **Texas Utilities Codes**, nor telephone cooperatives formed under Chapter 162, nor an officer or employee of either thereof when presenting a Hotel Occupancy Tax Exemption Certificate.

(6) No tax shall be collected from a foreign diplomat when presenting a tax exemption card issued by the United States Department of State.

Section 4. Registration of lodging provider; form and contents; execution; certificate of authority.

Every person engaging or about to engage in business as a lodging provider in the city shall immediately register with the finance director on a form provided by said official. Persons engaged in such business must so register not later than thirty (30) days after the date that this ordinance becomes effective. Such registration shall set forth that name under which such person transacts business or intends to transact business, the location of his/her place(s) of business and such other information which would facilitate the administration of the tax as prescribed by the finance director. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in case of ownership by a corporation, by an officer. The finance director shall, after such registration, issue without charge a certificate of authority to each lodging provider to collect the tax from the occupant. A separate registration shall be required for each place of business of a lodging provider. Each certificate shall state the name and location of the business to which it is applicable.

Section 5. Collection; payment to city; fee for collection.

(a) Every person owning, operating, managing or controlling any hotel shall collect the tax imposed under this Ordinance and pay same to the City Finance Director with the returns required hereinafter.

(b) The lodging provider shall provide a receipt to each guest, which receipt shall reflect both the amount of rent and the amounts of this and other tax applicable.

(c) This tax shall be due from the guest, and shall be collected by the lodging provider at the same time that the rent is collected.

(d) The lodging provider shall be liable for any amount of tax that he/she fails to collect appropriately; and must remit to the city any amount of tax collected in excess of that which should have been collected.

Section 6. Payments and Returns.

(a) Due date of taxes. All amounts of such tax shall be due and payable to the finance director for the City of Taylor **monthly** on or before the twentieth (20^{th}) day of the month next succeeding the respective monthly period. The tax shall become delinquent for any monthly period after the twentieth (20^{th}) day of the succeeding month in which it remains unpaid.

(b) Penalty for failure to pay tax by due date. A lodging provider who fails to make any return or to pay the amount of tax as prescribed, shall be assessed a specific penalty to be added to the tax in the amount of fifteen percent (15%).

(c) Acceptance of delinquent return and remittance without imposing penalty; authority; requirements. If the failure to make any return or to pay the amount of tax by the due date results from providential cause shown to the satisfaction of the governing authority of the city by affidavit attached to the return, and remittance is made within ten (10) days of the due date, such return may be accepted exclusive of penalty.

(d) Waving of penalty. Only the governing authority of the city may waive the penalty prescribed.

(e) Return; remittance; time of filing; lodging providers required to file; content. On or before the twentieth (20^{th}) day of the month succeeding each monthly period, a return for the preceding monthly period together with appropriate remittance shall be filed with the finance director. The return shall report the gross rent, taxable rent, and non-taxable rent earned, the amount of tax collected or otherwise due for the period, and such other information as may be required by the finance director.

(f) Extension of time of filing; authority; requirements; remittance; penalty. The governing authority of the city may, for good cause, extend the time for making returns for not longer than thirty (30) days. No extension shall be valid unless granted in writing upon written application of the lodging provider. Such grant may not be applicable for longer period than twelve (12) consecutive months. A lodging provider granted an extension shall remit tax equaling not less than one hundred percent (100%) of the tax paid for the corresponding period of the prior fiscal year; such remittance to be made on or before the date of tax would otherwise come due without the grant of extension. No penalty shall be charged during the extension period.

Section 7. Deficiency determinations.

a) Recomputation of tax; authority to make; basis of recomputation. If the finance director is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the city any lodging provider, he/she may compute and determine the amount required to be paid upon the basis of any information within his/her possession. One (1) or more deficiency determinations may be made of the amount due for one (1) or more monthly periods.

b) Penalty. Penalty shall be assessed upon the amount of any determination, as provided by Section 6.

c) Notice of determination; service of. The finance director shall give to the lodging provider written notice of his/her determination. The notice may be served personally or by mail, if by mail, such service shall be addressed to the lodging provider at his/her address as it appears in the records of the city. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee, or when made by statutory overnight delivery.

d) Time within which of deficiency determination to be mailed. Except in cases of failure to make a return of fraud, every notice of deficiency determination shall be mailed within four (four) years after the twentieth (20^{th}) day of the calendar month following the monthly period for which the amount is proposed to be determined, or within four (4) years after the return is filed, whichever period should last expire.

e) Appeal or protest of deficiency determination. Within ten (10) days of being served a notice of deficiency determination, the lodging provider may contest such in writing addressed to the finance director. The lodging provider shall include such documents as he/she believes may present grounds for abatement of the determination. The finance director shall give written notice of his/her decision to the lodging provider in the same manner as provided in Section 7 (c). The decision of the finance director shall be deemed final unless an appeal is made in writing to the governing authority with ten (10) days of the lodging provider having been served with the finance director's decision. The governing authority shall approve and disapprove the appeal, and notify the appellant of its decision.

Section 8. Determination if no return made.

a) Estimated of gross receipts. If any lodging provider fails to make a return, the finance director shall make an estimate of the amount of the gross receipts of the lodging provider, or as the case may be, of the amount of total rentals in the city which are subject to the tax. The estimate shall be made for the period or periods in respect to which the lodging provider failed to make the return, and shall be based upon the returns from the preceding calendar year. This estimate shall be considered "prima facie: correct. Written notice shall be given in the manner prescribed in Section 7(c), and the lodging provider shall enjoy the same rights of protest as prescribed in Section 7(e).

Section 9. Availability of records.

a) Every lodging provider renting guest rooms in the city shall preserve, for a minimum of four (4) years, all folios, receipts, certificates of exemptions and such other documents as the finance director may prescribe, and in such form as he/she may require. Said records shall be at all times be available for examination within the city.

b) Examination of records, audits. The finance director or any person authorized in writing by him/her may examine the books, papers, records, financial reports, equipment and other facilities of any lodging provider renting guest rooms and any lodging provider liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the lodging provider, to ascertain and determine the amount required to be paid. Such examination shall be conducted at the place of lodging provision, unless the finance director shall authorize another place within the city. In the event that the tax has been delinquent for at least (2) complete fiscal quarters, the reasonable cost of the examination may be assessed against the lodging provider.

c) Authority to require reports; contents. In administration of the provisions of this ordinance, the finance director may require the filing of reports by any person or class of persons having in their possession or custody information relating to the rental of guest rooms which are subject to the tax. The reports shall be filed with the finance director when required by said official, and shall set forth the rental charged for each occupancy, the date(s) of occupancy, the basis of exemption, or such other information as the finance director may prescribe.

Section 10. Collection of tax by city.

a) Action of delinquent tax; time for. At any time within four (4) years after any tax or amount of tax required to be collected becomes due and payable, and at any time within four (4) years after the delinquency of any tax or any amount of tax required to be collected, the governing authority may bring an action in a court of competent jurisdiction in the name of the city to collect the amount delinquent together with penalty, court fees, filing fees, attorney's fees and other legal fees incident thereto. The governing authority may also seek to have the lodging provider enjoined from operating the hotel until such time as the delinquency is paid.

b) Lodging provider selling or quitting business. If any lodging provider liable for any amount under this ordinance sells out his/her business or quits his/her business, he/she shall make a final return and remittance within fifteen (15) days after the date of selling or quitting the business.

c) Duty of successors or assignees of lodging provider to withhold tax from purchase money. If any lodging provider liable for any amount of tax, interest or penalty under this ordinance sells out his/her business or quits the business, his/her successors or assigns shall without sufficiently from purchase price to cover such amount until the former owner produces from the finance director either a receipt reflecting full payment or a certificate stating that no amount is due.

d) Liability for failure to withhold. If the purchaser of a business fails to withhold from the purchase price as required, he/she shall be personally liable for the payment of the amount required to be withheld by him/her to the extent of the purchase price.

e) Credit for tax or penalty paid more than once or erroneously or illegally collected. Whenever the amount of any tax or penalty has been paid more than once, or has been erroneously or illegally collected or received by the city, it may be refunded by the governing authority. If the lodging provider or person determines that he has overpaid or paid more than once, which fact has not been determined by the finance director, such person shall have four (4) years from the date of payment to file a claim in writing the specific ground upon which the claim is founded. The claimant may request a hearing before the governing authority at which the claim and any other information available will be considered. The governing authority shall approve or disapprove the claim, and notify the claimant of its action.

Section 11. Rules and regulations.

The City Finance Director is authorized to issue rules and regulations necessary to effectuate the full intent and purpose of this Ordinance concerning the information required on returns, the collection reporting periods, audits, the retention of records at the hotel, the forcible seizure of records for auditing purposes, the imposition of a daily or weekly collection/reporting period, the referral of delinquent returns and/or collections to the legal department for purpose of enjoining continued operation of a hotel, the filing of criminal complaints for violations of this Ordinance, and the acceptance of a surety bond in lieu of enjoining a hotel from doing business.

Section 12.Violations.

Any lodging provider who fails, neglects or refuses to collect the tax as provided by Section 3(b)shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than five hundred dollars ($500.00). Any lodging provider who fails or refuses to make any return as provided by Section 6, to keep adequate records or to open them for inspection by the city, or to furnish other data reasonably requested by the governing authority shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than five hundred dollars ($500.00). Any lodging provider who makes a false or fraudulent return with intent to evade the tax shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished b a fine of not more the five hundred dollars ($500.00). Each and every day during any portion of which any violation is committed, continued or permitted, shall constitute a separate offense and shall be punished accordingly. The City shall further have all remedies provided by law and equity for any violation which shall be cumulative.

Section 13. Suit to enjoin hotel operations.

The Finance Director shall refer any hotel occupancy tax account that has a delinquent balance older than sixty (60) days to the city attorney for the purpose of filing a suit to enjoin the hotel owner, operator, manager, and other persons in control from operating any hotel in the City of Taylor until the tax is paid and/or the report filed. This remedy shall be in addition to the remedy of a collection suit and in addition to the municipal court criminal complaint that may be filed for each violation of this Ordinance.

Section 14. Surety bond in lieu of injunction suit.

The Finance Director shall not refer a delinquent account to the city attorney for the purpose of enjoining the hotel operators from doing business in Taylor if the owner, manager, operator, or other persons in control provides an acceptable surety bond in an amount equal to the city hotel occupancy tax collected by the subject hotel in the six (6) best net revenue months of the twelve (12) full calendar months immediately prior to the acquisition of the bond, said bond to ensure payment for a one-year period, and be updated and approved by the Finance Director annually if said hotel operators desire to continue such protection from business-closing during a period of delinquency.

Section 15 . Conflicting Ordinances.

All prior ordinances of the City dealing with or applicable to this Ordinance are hereby amended to the extent of any conflict herewith, and all ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance as adopted and amended herein, are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this Ordinance and any other ordinance of the City, the terms and provisions of this Ordinance shall govern.

Section 16. Severability.

Should any section or part of this Ordinance be held unconstitutional, illegal, or invalid, or the application to any person or circumstance thereof ineffective or inapplicable, such unconstitutionality, illegality, invalidity, or ineffectiveness of such section or part shall in no way affect, impair or invalidate the remaining portion or portions thereof; but as to such remaining portion or portions, the same shall be and remain in full force and effect and to this end the provisions of this Ordinance are declared to be severable.

Section 17. Effective Date.

This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the *Texas Local Government Code*.

Section 18. Publication.

The City Clerk is hereby authorized and directed to publish the caption of this Ordinance, together with the penalty provision contained therein, in the manner and for the length of time prescribed by law.

In accordance with Article VIII, Section 1 of the City Charter, this Ordinance was introduced before the City Council of the City of Taylor, Texas, on the 23rd day of March, 2010.

PASSED, APPROVED and ADOPTED on this the __8th____ day of April, 2010.

____
Rodney Hortenstine, Mayor

ATTEST:

____
Susan Brock, City Clerk

APPROVED AS TO FORM:

Ted W. Hejl, City Attorney

CERTIFICATE

THE STATE OF TEXAS
COUNTY OF WILLIAMSON

I, Susan Brock, being the current City Clerk of the City of Taylor, Texas, do hereby certify that the attached is a true and correct copy of Ordinance No. 2010-8, passed and approved by the City Council of the City of Taylor, Texas, on the 8th day of April, 2010, and such Ordinance was duly introduced, passed, approved and adopted at meetings open to the public and notices of the meetings, giving the dates, places, and subject matter thereof, were posted as prescribed by Government Code Section 551.043.

Witness my hand and seal of office this, the 8th day of April, 2010.

Susan Brock
City Clerk

CITY OF TAYLOR

CERTIFICATE OF REGISTRATION
TO
COLLECT HOTEL OCCUPANCY TAX

The bearer of this certificate has been duly authorized by the City to collect the local Hotel Occupancy Tax at the

____. *(property name)*

Registrant: ______________________________ *(person, natural or non-natural)*

Address: ______________________________ *(mailing address)*

______________________________ *(city, state, zip code)*

______________________________ *(telephone)*

_______________________ *(signature of issuing official)*

(Seal)

THIS CERTIFICATE SHOULD BE CONSPICUOUSLY DISPLAYED

RETURN OF HOTEL OCCUPANCY TAX
CITY OF TAYLOR
RETURN OF TAX ON LODGING

Every person providing transient lodging form remuneration must collect a tax of seven percent (7%) on the rent paid, unless the lodger qualifies for an allowable term or personal status exemption. All allowable term and personal status exemptions for the local Hotel Occupancy Tax are presented on the reverse of this return form. This tax is due and payable to the City monthly, on or before the 20th day of the month next succeeding the monthly period in which the Tax was collected. For failure to pay by the due date, the lodging provider is subject to paying a penalty on the tax due. The penalty is fifteen percent (15%).

Lodging Establishment __________________ No. of Rooms ________ Occupancy Rate ______________

For Month Ending _______________________, Year _________

This return is subject to audit:

1. Gross rent paid for lodging $_______________________

2. Exempt rent
   a. Term exempt $_________________
   b. Personal status exempt $_________________
   Total exempt rent (add Lines 2a and 2b) $________________________

3. Net taxable rent (subtract Line 2 from Line 1) $________________________

4. Tax (7% of line 3) $________________________

TOTAL AMOUNT DUE $________________________

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

Signed _____________________________________ Title _______________________________

Month_____________________ Day_____________ Year _______________

(SEE REVERSE FOR ALLOWABLE EXEMPTIONS

(FORM REVERSE)

TEXAS HOTEL OCCUPANCY TAX INFORMATION FOR LODGING PROVIDERS

This information is intended as a guideline for determining rent excepted from the local Hotel Occupancy Tax only. The meaning of the word "employee" can be inclusive of "officer" and "member".

Term Exemption:

For stays of more than thirty (30) continuous days'--that is, after thirty (30) consecutive days' stay. The tax must be collected for days one (1) through thirty (30), unless there is in an indication in writing to rent the accommodations for longer than thirty continuous (30) days given by the lodger.

Personal Status Exemptions:

Federal employees presenting documentation. The American Red Cross, federal credit unions and the regional home loan banks are considered instrumentalities of the federal government.

Foreign diplomats presenting identification issued by the United State Department of State.

State of Texas employees presenting the Photo ID Hotel Tax Exemption Card or other documentation indicating that the bearer is Exempt from paying the Hotel Occupancy Tax.

Employees of Texas Housing Authorities and Housing Finance Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Health Facilities Development Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Public Facilities Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Electric Cooperatives and Telephone Cooperatives presenting a Hotel Occupancy Tax Exemption Certificate.

For guest rooms contracted and paid for directly by any of the above named entities, the rent would be exempt from taxation.

The exempt status of any organization can be instantly checked by the State Comptroller's website, http://www>window.state.tx.us/taxinfo/hotel/, or by telephoning the Comptroller's office toll free at 1-800-252-1385.

CITY OF TAYLOR

HOTEL OCCUPANCY TAX REVIEW
ANALYSIS REPORT I

December 23, 2009

CONTENTS

NARRATIVE

APPENDIX A .... ANALYSIS

APPENDIX B ….. TAX ADMINISTRATION RECOMMENDATIONS

Alcohol & Lodging Tax Services
Department RCM #9267
PO Box 660675
Dallas, Texas 75260-0675

Toll Free Phone (888) 659-3760
Toll Free Fax (877) 898-6039
Atlanta Phone (404) 474-4836
E-mail Bryan.Whitford@TaxRevenue.US

J. Bryan Whitford
National Manager

December 23, 2009

Rosemarie Dennis
Finance Director
City of Taylor
400 Porter Street
Taylor, Texas 76574

Re: Comprehensive Hotel Occupancy Tax (HOT) Program

Ms. Dennis:

This constitutes our first analysis report to you respecting the captioned service.

Analysis of Tax Revenue

At Appendix A is our analysis of the lodging providers' rent earnings as such pertain to the City's Tax revenue. This analysis is presented in the form of charts and schedules, with the data contained therein having been obtained from the lodging providers' returns made to the City and the State Comptroller, and from other sources. The graphic presentation is in some instances skewed by an absent return for the Comptroller, as the gross rent earned is only being reported to the Comptroller and not captured by Taylor's existing return form. However, the overall market performance is adequately discernible.

We suggest that all of the providers be examined during the initial three years of this program, as one purpose of the examination is to insure that the providers have appropriate understanding of the fiduciary duties involved in collecting the Tax. We suggest beginning this year with these two (2) providers unless you perceive a more compelling need: the America's Best Value Inn (possibly now the Country Garden Inn) and the Luxury Inn. We will be happy to explain our reasoning in choosing these providers to be audited sooner rather than later in an interactive review of this report. As there can be explanations for our concerns other than mis-reporting, we do not wish to embarrass any provider unnecessarily in an a report that may be made public.

As soon as you wish to send the Audit Announcement Letters to the properties named above or to any substitutions, we are ready to proceed with scheduling records examinations at Taylor to confirm the amounts of Tax returned to the City. A draft of the Letter that you are to send follows this narrative. Please promptly provide us with a copy of each sent for our Audit Paks.

This data reflects a destination hospitality market at Taylor that is in decline because of the current economic recession. Although Texas has generally fared better than most areas of the country, the hospitality industry nationwide has been in steep decline since last fall. Rent earnings per room nationwide were down an approximate 38% through the 3rd Quarter of 2009 as compared to the same period of the prior year. We don't anticipate that growth will be seen again until 2011, at least nationwide, as the principal factor is the global recession. In budgeting for the HOT, we encourage you to hope for the best, but plan for the worst; and to not commit to any multi-year or otherwise substantive expenditure initiatives.

Model Hotel Occupancy Tax Ordinance and Other Materials

At Appendix B is the latest revision of our model ordinance, updated to conform to the most recent statute amendments. It is comprehensive in nature. You may find provisions that you do not wish to incorporate into Taylor's **Code**; for example, allowing a collection fee or providing a statue of limitations for collection. However, the exceptions, penalty and certain other provisions are stipulated by statute. At your convenience, I will be happy to discuss this with you at length to explain why we suggest the various provisions. We can also provide this and the other materials to you in *text* format compatible with any word-processing program, should you wish.

This appendix also includes our model return form, which you may adjust to conform to the ordinance provisions that you adopt. It is intended to not only provide the City with all of the data needed to analyze remittances, but also to better inform the lodging providers as to the exclusions to the local Tax. Certain exclusions for the State Tax are not available for the local; namely, religious, educational and charitable stays. We urge you to adopt our model or a variant that requires the providers to report directly to the City their gross and non-taxable rent earnings as well as the taxable. For many reasons, the State data is a poor substitute, as you will readily discern from the materials at Appendix A.

In considering enhancing its return form and revising its ordinance, we also urge the City to require return of the Tax monthly rather than quarterly from all providers. There is no good reason for affording any lodging provider *gratis* use of public funds for so long, and one very bad one: doing so is an invitation for collection problems, particularly in a poor economy. And, although statute provides for *successor liability*, that offers no protection to the City in instances of foreclosure; and we're seeing a significant rise in lodging foreclosures, even in Texas.

Also included in Appendix B are example forms and other informational material that can be helpful to the lodging providers in appropriately administering collection of the Tax. We recommend that you distribute such to the existing providers, and to future lodging providers at Taylor.

These materials are being furnished to you as consulting services related to revenue enhancement, and not as legal advice. Before making any changes to your Hotel Occupancy Tax ordinance, or in consequential administrative practice, you should consult with the City Attorney.

Hospitality Marketing Assistance

We believe that the Texas Hospitality and Lodging Association is best qualified to provide guidance to the City in appropriately and beneficially expending the Hotel Occupancy Tax revenue. If the THLA cannot assist the City in any respect, it can recommend consultants with whom it has had direct experience. The City is under no obligation to avail itself of such assistance. We only wish to acquaint you with its availability.

The THLA's director is Mr. Scott Joslove. He may be reached by telephone at (512) 474-2996 or by e-mail at sjoslove@texaslodging.com . The THLA's offices are located at 1701 West Avenue, Austin 78701.

...

We appreciate this opportunity to be of service to the City of Taylor, and hope that you find this information helpful. We will be happy to arrange a time to review this report with you in detail interactively via the Internet, if you wish.

Cordially,
J. Bryan Whitford
For MuniServices, LLC

Audit Announcement Letter
Appendices A - B
Contributors: Tom Manning

January , 2010

General Manager/Owner
Property
Address
Taylor, Texas *Zip*

Re: Hotel Occupancy Tax Compliance Review

Dear Lodging Provider:

Please be advised that the City of Taylor has commissioned MuniServices, LLC (MLLC) to conduct a review of all local lodging providers to insure compliance with the City's Hotel Occupancy Tax ordinance. MLLC will soon contact you directly to schedule an examination of records at your property. Detailed information to aid you in preparation will be provided at that time.

To facilitate the timely completion of the review, the City expects you to extend full cooperation to MLLC representatives. You may be assured that the City of Taylor will use the information obtained through this review solely for purposes related to the administration of its Hotel Occupancy Tax.

If you have any questions, please contact me at *telephone number*.

Sincerely,

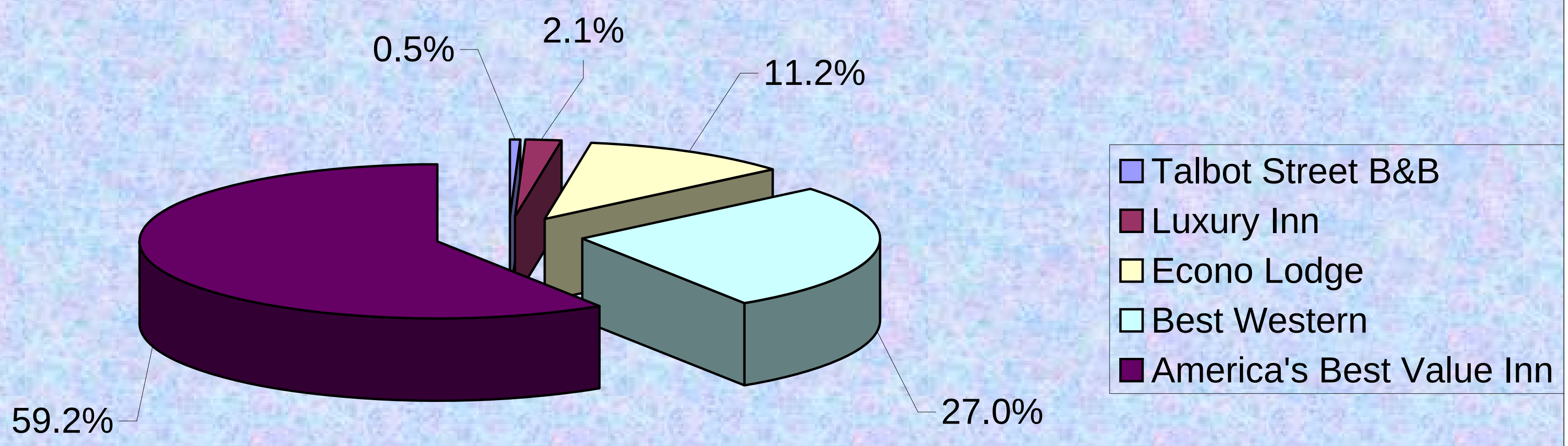
Rosemarie Dennis
Finance Director

APPENDIX A

HOTEL OCCUPANCY TAX REVIEW

CITY OF TAYLOR

% Aggregate Tax Generated Per Property



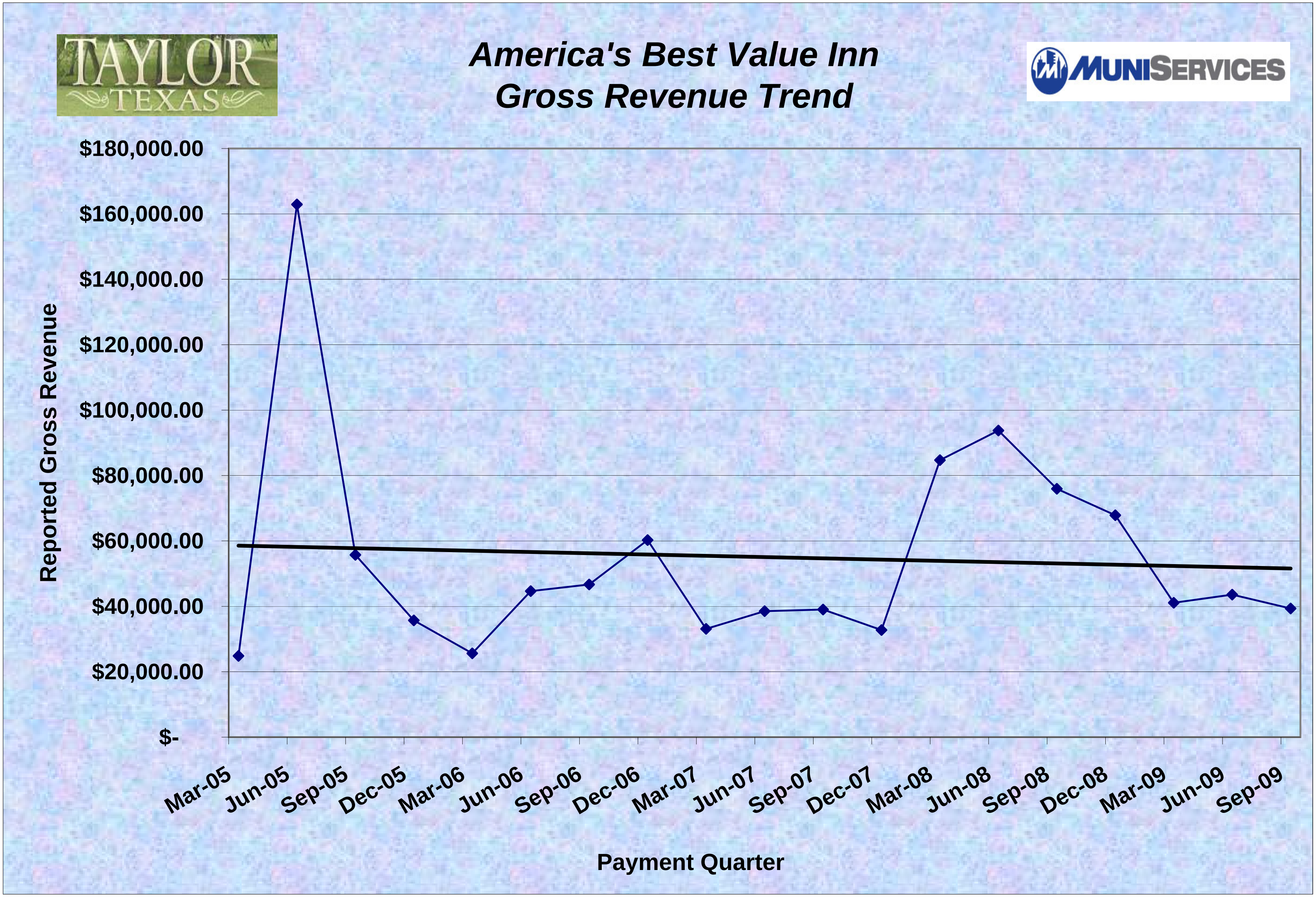
% Aggregate Tax Generated from Jan. '05 through Nov. '09

CITY OF TAYLOR | SCHEDULE A | HOTEL OCCUPANCY TAX

SUMMARY OF RENT RETURNED*

PROPERTY	QUARTER	GROSS RENT COMPTROLLER	NON-TAXABLE RENT*	TAXABLE RENT	TAX
America's Best Value Inn	09-30-09	$39,326.00	$32,376.00	$6,950.00	$486.50
	06-30-09	$43,580.00	$20,273.00	$23,307.00	$1,631.49
	03-31-09	$41,100.00	$21,119.00	$19,981.00	$1,398.67
	Year Total	$124,006.00	$73,768.00	$50,238.00	$3,516.66
	12-31-08	$67,857.00	$32,642.00	$35,215.00	$2,465.05
	09-30-08	$75,935.00	$30,210.00	$45,725.00	$3,200.75
	06-30-08	$93,745.00	$31,313.00	$62,432.00	$4,370.24
	03-31-08	$84,706.00	$16,131.00	$68,575.00	$4,800.25
	Year Total	$322,243.00	$110,296.00	$211,947.00	$14,836.29
	12-31-07	$32,740.02	$12,161.02	$20,579.00	$1,440.53
			-$5,786.00	$5,786.00	$405.02
	09-30-07	$39,015.00	$13,357.00	$25,658.00	$1,796.06
	06-30-07	$38,540.00	$12,410.00	$26,130.00	$1,829.10
	03-31-07	$33,119.00	$2,992.00	$30,127.00	$2,108.89
	Year Total	$143,414.02	$35,134.02	$108,280.00	$7,579.60
	12-31-06	$60,277.00	$31,256.00	$29,021.00	$2,031.47
	09-30-06	$46,689.00	$0.00	$46,689.00	$3,268.23
	06-30-06	$44,661.00	$1,428.57	$43,232.43	$3,026.27
	03-31-06	$25,606.00	$0.00	$25,606.00	$1,792.42
	Year Total	$177,233.00	$32,684.57	$144,548.43	$10,118.39
	12-31-05	$35,713.00	$274.00	$35,439.00	$2,480.73
	09-30-05	$55,739.00	$23,590.00	$32,149.00	$2,250.43
	06-30-05	$162,904.00	$129,822.00	$33,082.00	$2,315.74
	03-31-05	$24,844.00	$0.00	$24,844.00	$1,739.08
	Year Total	$279,200.00	$153,686.00	$125,514.00	$8,785.98
Total		$1,046,096.02	$405,568.59	$640,527.43	$44,836.92

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED

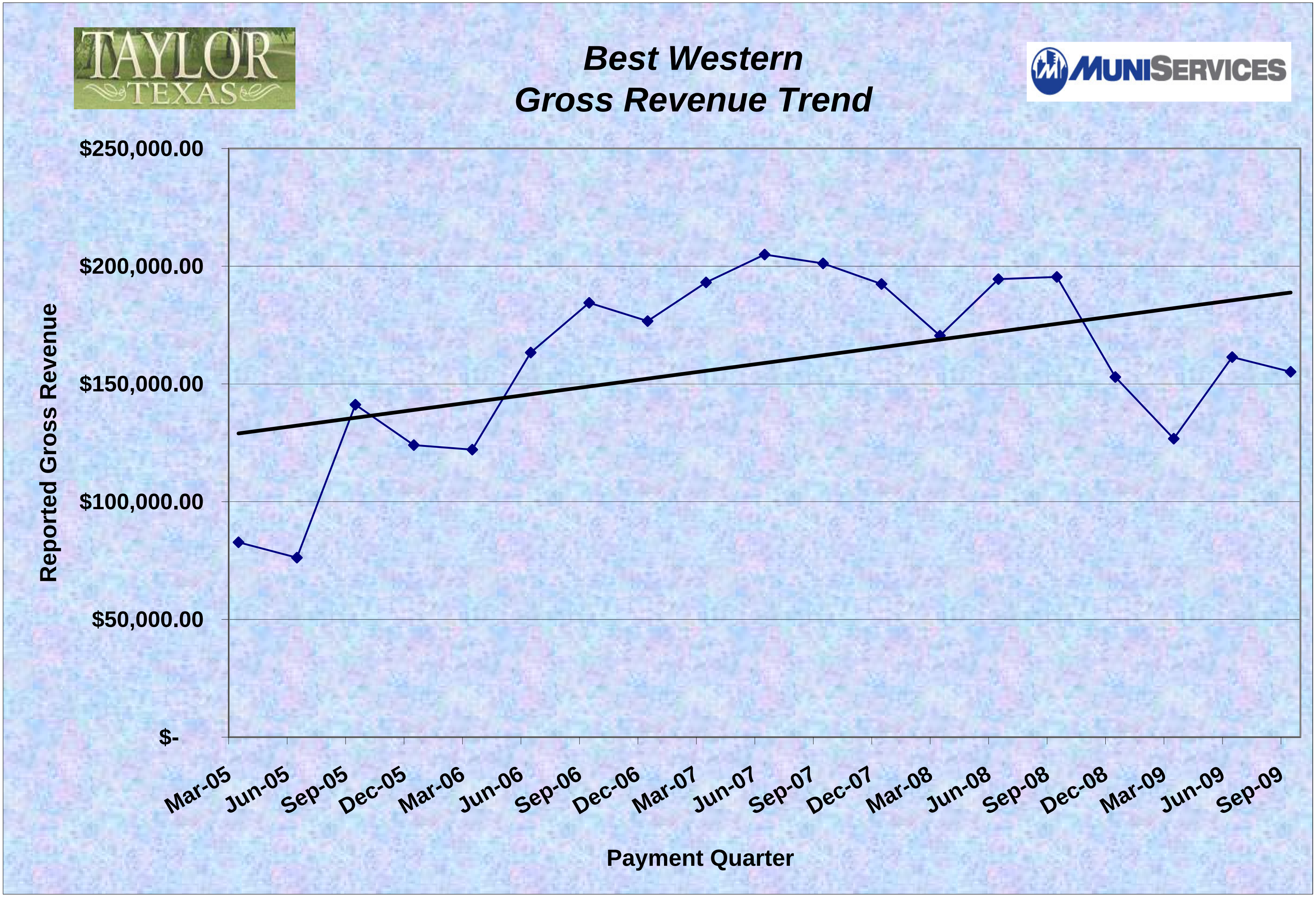

TAYLOR
TEXAS
America's Best Value Inn
Gross Revenue Trend
MUNISERVICES
$180,000.00
$160,000.00
$140,000.00
$120,000.00
$100,000.00
$80,000.00
$60,000.00
$40,000.00
$20,000.00
$-
Reported Gross Revenue
Mar-05
Jun-05
Sep-05
Dec-05
Mar-06
Jun-06
Sep-06
Dec-06
Mar-07
Jun-07
Sep-07
Dec-07
Mar-08
Jun-08
Sep-08
Dec-08
Mar-09
Jun-09
Sep-09
Payment Quarter

CITY OF TAYLOR | SCHEDULE A | HOTEL OCCUPANCY TAX

SUMMARY OF RENT RETURNED*

PROPERTY	QUARTER	GROSS RENT COMPTROLLER	NON-TAXABLE RENT*	TAXABLE RENT	TAX
Best Western	09-30-09	$155,181.80	$16,585.40	$138,596.40	$9,701.75
	06-30-09	$161,385.84	$15,599.00	$145,786.84	$10,205.08
	03-31-09	$126,740.09	$15,654.20	$111,085.89	$7,776.01
	Year Total	$443,307.73	$47,838.60	$395,469.13	$27,682.84
	12-31-08	$152,923.60	$3,499.10	$149,424.50	$10,459.72
	09-30-08	$195,439.81	$19,565.20	$175,874.61	$12,311.22
	06-30-08	$194,499.68	$6,904.00	$187,595.68	$13,131.70
	03-31-08	$170,512.63	$4,256.20	$166,256.43	$11,637.95
	Year Total	$713,375.72	$34,224.50	$679,151.22	$47,540.59
	12-31-07	$192,439.17	$6,755.00	$185,684.17	$12,997.89
	09-30-07	$201,214.17	$4,676.00	$196,538.17	$13,757.67
	06-30-07	$204,970.90	$11,200.63	$193,770.27	$13,563.92
	03-31-07	$193,109.18	$21,687.20	$171,421.98	$11,999.54
	Year Total	$791,733.42	$44,318.83	$747,414.59	$52,319.02
	12-31-06	$176,711.65	$6,840.06	$169,871.59	$11,891.01
	09-30-06	$184,475.87	$6,273.00	$178,202.87	$12,474.20
	06-30-06	$163,328.91	$7,972.44	$155,356.47	$10,874.95
	03-31-06	$122,090.30	$5,544.64	$116,545.66	$8,158.20
	Year Total	$646,606.73	$26,630.14	$619,976.59	$43,398.36
	12-31-05	$124,048.51	$4,188.85	$119,859.66	$8,390.18
	09-30-05	$141,232.39	$2,653.00	$138,579.39	$9,700.56
	06-30-05	$76,225.79	$1,323.64	$74,902.15	$5,243.15
			-$42,160.24	$42,160.24	$2,951.22
	03-31-05	$82,733.27	$1,717.00	$81,016.27	$5,671.14
	Year Total	$424,239.96	-$32,277.75	$456,517.71	$31,956.25
Total		$3,019,263.56	$120,734.32	$2,898,529.24	$202,897.06

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED

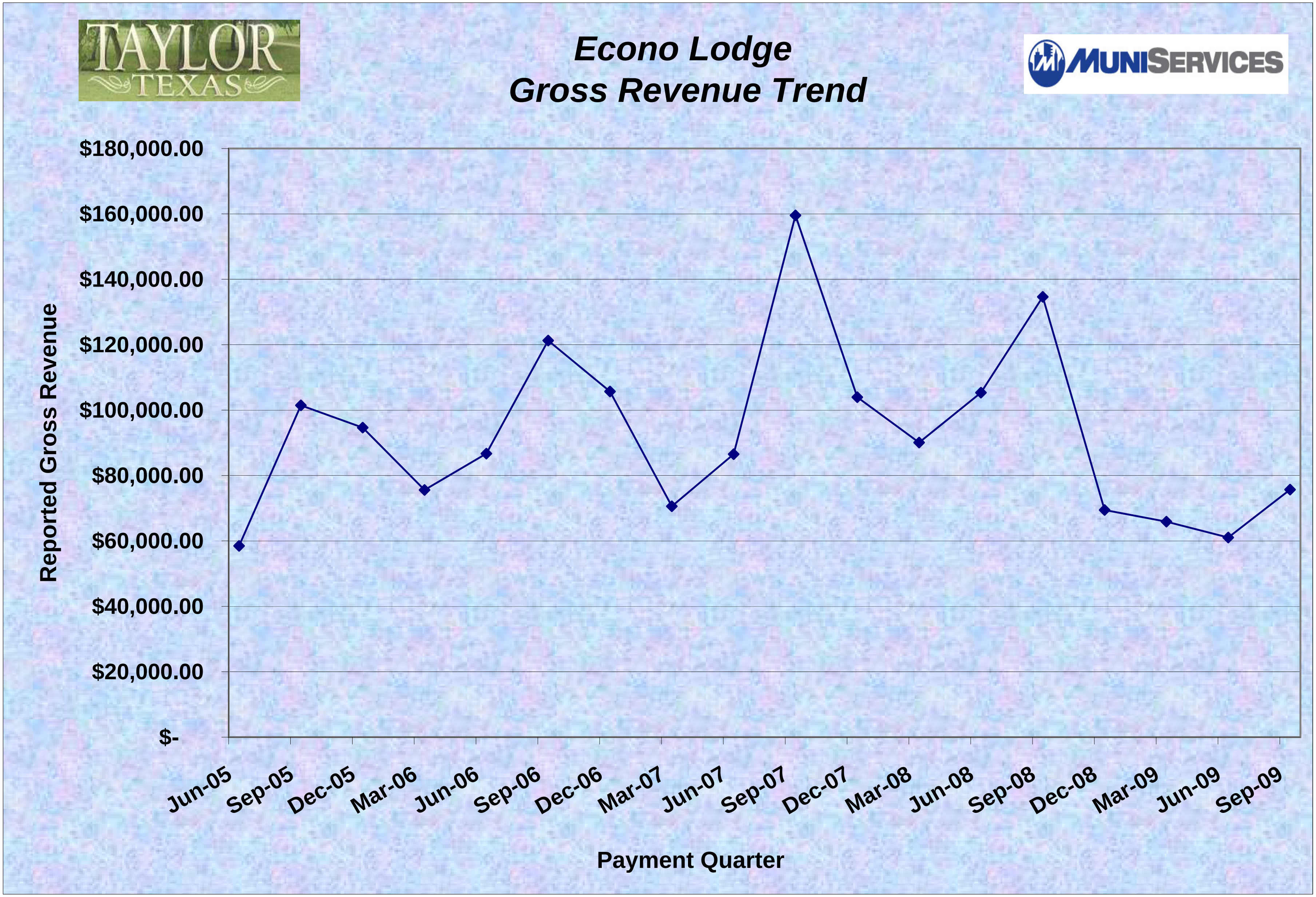

TAYLOR
TEXAS
Best Western
Gross Revenue Trend
MUNISERVICES
$250,000.00
$200,000.00
$150,000.00
$100,000.00
$50,000.00
$-
Reported Gross Revenue
Mar-05
Jun-05
Sep-05
Dec-05
Mar-06
Jun-06
Sep-06
Dec-06
Mar-07
Jun-07
Sep-07
Dec-07
Mar-08
Jun-08
Sep-08
Dec-08
Mar-09
Jun-09
Sep-09
Payment Quarter

CITY OF TAYLOR | SCHEDULE A | HOTEL OCCUPANCY TAX

SUMMARY OF RENT RETURNED*

PROPERTY	QUARTER	GROSS RENT COMPTROLLER	NON-TAXABLE RENT*	TAXABLE RENT	TAX
Econo Lodge	09-30-09	$75,684.47	$9,688.40	$65,996.07	$4,619.72
	06-30-09	$61,062.81	$9,031.42	$52,031.39	$3,642.20
	03-31-09	$65,888.99	$10,105.65	$55,783.34	$3,904.83
	Year Total	$202,636.27	$28,825.47	$173,810.80	$12,166.75
	12-31-08	$69,444.36	$6,650.33	$62,794.03	$4,395.58
	09-30-08	$134,650.43	$13,273.03	$121,377.40	$8,496.42
	06-30-08	$105,334.36	$13,586.89	$91,747.47	$6,422.32
	03-31-08	$90,097.94	$12,192.86	$77,905.08	$5,453.36
	Year Total	$399,527.09	$45,703.11	$353,823.98	$24,767.68
	12-31-07	$103,951.96	$2,925.00	$101,026.96	$7,071.89
	09-30-07	$159,526.90	$29,141.00	$130,385.90	$9,127.01
	06-30-07	$86,521.80	$16,818.65	$69,703.15	$4,879.22
	03-31-07	$70,587.00	$17,877.00	$52,710.00	$3,689.70
	Year Total	$420,587.66	$66,761.65	$353,826.01	$24,767.82
	12-31-06	$105,710.00	$47,549.00	$58,161.00	$4,071.27
	09-30-06	$121,271.00	$43,660.00	$77,611.00	$5,432.77
	06-30-06	$86,721.00	$34,069.00	$52,652.00	$3,685.64
	03-31-06	$75,579.00	$29,859.00	$45,720.00	$3,200.40
	Year Total	$389,281.00	$155,137.00	$234,144.00	$16,390.08
	12-31-05	$94,652.00	$61,593.00	$33,059.00	$2,314.13
	09-30-05	$101,461.00	$66,244.00	$35,217.00	$2,465.19
	06-30-05	$58,463.00	$40,123.00	$18,340.00	$1,283.80
	Year Total	$254,576.00	$167,960.00	$86,616.00	$6,063.12
Total		$1,666,608.02	$464,387.23	$1,202,220.79	$84,155.45

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED



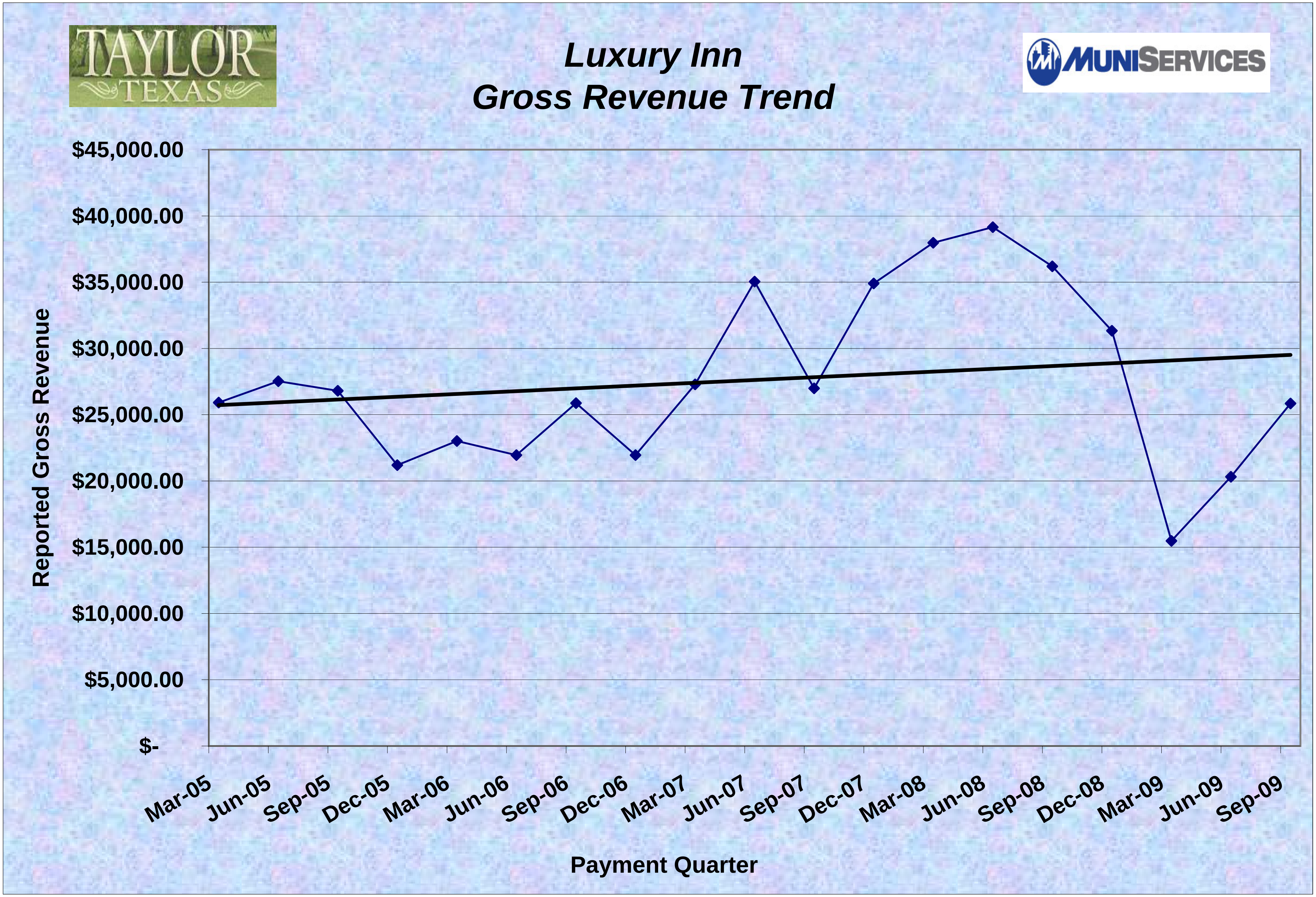
TAYLOR
TEXAS
Econo Lodge
Gross Revenue Trend
MUNISERVICES
Reported Gross Revenue
$180,000.00
$160,000.00
$140,000.00
$120,000.00
$100,000.00
$80,000.00
$60,000.00
$40,000.00
$20,000.00
$-
Jun-05
Sep-05
Dec-05
Mar-06
Jun-06
Sep-06
Dec-06
Mar-07
Jun-07
Sep-07
Dec-07
Mar-08
Jun-08
Sep-08
Dec-08
Mar-09
Jun-09
Sep-09
Payment Quarter

CITY OF TAYLOR | SCHEDULE A | HOTEL OCCUPANCY TAX

SUMMARY OF RENT RETURNED*

PROPERTY	QUARTER	GROSS RENT COMPTROLLER	NON-TAXABLE RENT*	TAXABLE RENT	TAX
Luxury Inn	09-30-09	$25,845.00	$13,395.00	$12,450.00	$871.50
	06-30-09	$20,315.00	$8,950.00	$11,365.00	$795.55
	03-31-09	$15,475.00	$8,535.00	$6,940.00	$485.80
	Year Total	$61,635.00	$30,880.00	$30,755.00	$2,152.85
	12-31-08	$31,335.00	$16,299.00	$15,036.00	$1,052.52
	09-30-08	$36,195.00	$18,535.00	$17,660.00	$1,236.20
	06-30-08	$39,150.00	$18,143.00	$21,007.00	$1,470.49
	03-31-08	$37,972.00	$10,791.00	$27,181.00	$1,902.67
	Year Total	$144,652.00	$63,768.00	$80,884.00	$5,661.88
	12-31-07	$34,907.00	$20,057.00	$14,850.00	$1,039.50
	09-30-07		-$7,439.00	$7,439.00	$520.73
		$26,991.78	$22,271.78	$4,720.00	$330.40
	06-30-07	$35,041.00	$20,545.00	$14,496.00	$1,014.72
	03-31-07	$27,288.00	$13,073.00	$14,215.00	$995.05
	Year Total	$124,227.78	$68,507.78	$55,720.00	$3,900.40
	12-31-06	$21,950.00	$15,100.00	$6,850.00	$479.50
	09-30-06	$25,873.00	$18,371.00	$7,502.00	$525.14
	06-30-06	$21,950.00	$15,169.00	$6,781.00	$474.67
	03-31-06	$23,015.00	$16,565.00	$6,450.00	$451.50
	Year Total	$92,788.00	$65,205.00	$27,583.00	$1,930.81
	12-31-05	$21,191.00	$15,485.00	$5,706.00	$399.42
	09-30-05	$26,805.00	$20,235.00	$6,570.00	$459.90
	06-30-05	$27,529.00	$20,349.00	$7,180.00	$502.60
	03-31-05	$25,913.00	$18,993.00	$6,920.00	$484.40
	Year Total	$101,438.00	$75,062.00	$26,376.00	$1,846.32
Total		$524,740.78	$303,422.78	$221,318.00	$15,492.26

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED


TAYLOR
TEXAS
Luxury Inn
Gross Revenue Trend
MUNISERVICES
$45,000.00
$40,000.00
$35,000.00
$30,000.00
$25,000.00
$20,000.00
$15,000.00
$10,000.00
$5,000.00
$-
Reported Gross Revenue
Mar-05
Jun-05
Sep-05
Dec-05
Mar-06
Jun-06
Sep-06
Dec-06
Mar-07
Jun-07
Sep-07
Dec-07
Mar-08
Jun-08
Sep-08
Dec-08
Mar-09
Jun-09
Sep-09
Payment Quarter

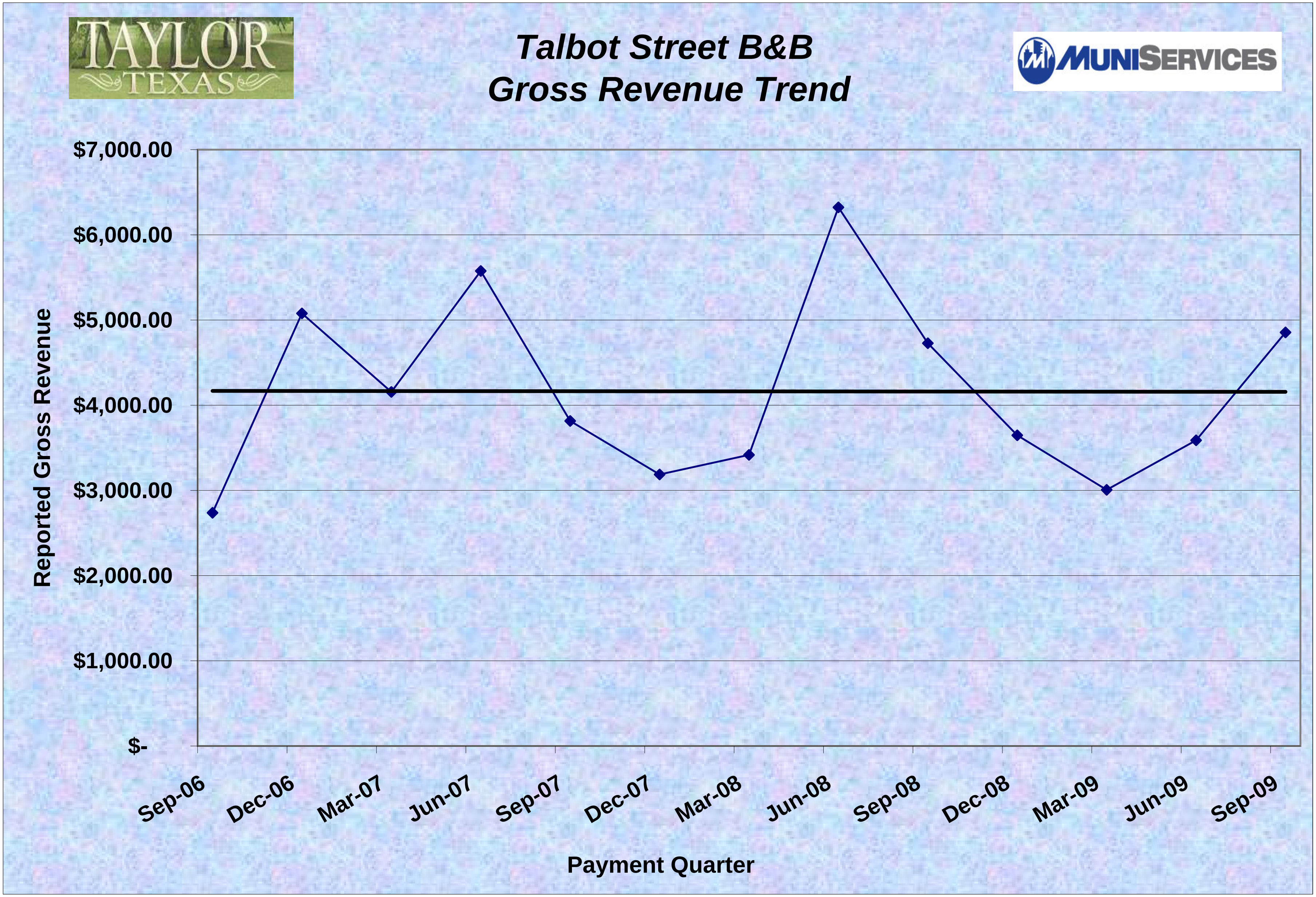
CITY OF TAYLOR

SCHEDULE A
SUMMARY OF RENT RETURNED*

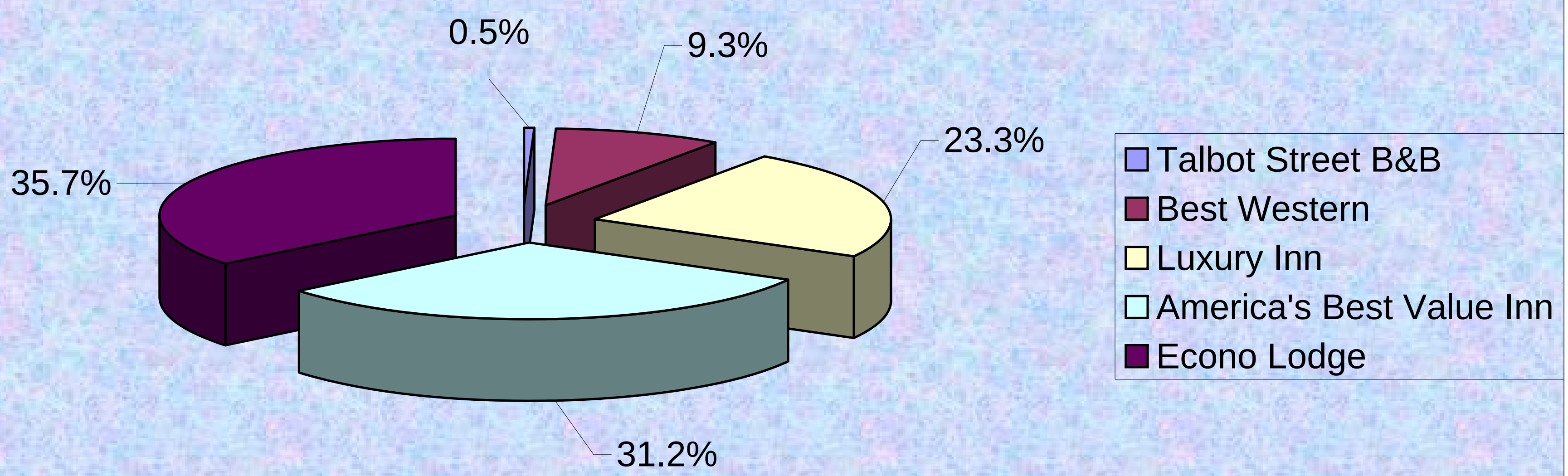
HOTEL OCCUPANCY TAX

PROPERTY	QUARTER	GROSS RENT COMPTROLLER	NON-TAXABLE RENT*	TAXABLE RENT	TAX
Talbot Street B&B	09-30-09	$4,854.38	$558.47	$4,295.91	$300.71
	06-30-09	$3,588.43	$0.00	$3,588.43	$251.19
	03-31-09	$3,006.48	$0.00	$3,006.48	$210.45
	Year Total	$11,449.29	$558.47	$10,890.82	$762.35
	12-31-08	$3,646.38	$0.00	$3,646.38	$255.25
	09-30-08	$4,728.10	$543.94	$4,184.16	$292.89
	06-30-08	$6,323.29	$401.50	$5,921.79	$414.53
	03-31-08	$3,417.56	$0.00	$3,417.56	$239.23
	Year Total	$18,115.33	$945.44	$17,169.89	$1,201.90
	12-31-07	$3,187.08	$0.00	$3,187.08	$223.10
	09-30-07	$3,815.85	$800.00	$3,015.85	$211.11
	06-30-07	$5,576.33	$0.00	$5,576.33	$390.34
	03-31-07	$4,155.85	$0.00	$4,155.85	$290.91
	Year Total	$16,735.11	$800.00	$15,935.11	$1,115.46
	12-31-06	$5,077.35	$0.35	$5,077.00	$355.39
	09-30-06	$2,737.50	$0.00	$2,737.50	$191.63
	06-30-06		-$606.15	$606.15	$42.43
	03-31-06		-$1,158.00	$1,158.00	$81.06
	Year Total	$7,814.85	-$1,763.80	$9,578.65	$670.51
	12-31-05		-$813.00	$813.00	$56.91
	09-30-05		-$3,006.50	$3,006.50	$210.46
	06-30-05		-$417.00	$417.00	$29.19
	03-31-05		-$935.00	$935.00	$65.45
	Year Total	$0.00	-$5,171.50	$5,171.50	$362.01
Total		$54,114.58	-$4,631.39	$58,745.97	$4,112.23

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED


TAYLOR
TEXAS
Talbot Street B&B
Gross Revenue Trend
MUNISERVICES
Reported Gross Revenue
$7,000.00
$6,000.00
$5,000.00
$4,000.00
$3,000.00
$2,000.00
$1,000.00
$-
Sep-06
Dec-06
Mar-07
Jun-07
Sep-07
Dec-07
Mar-08
Jun-08
Sep-08
Dec-08
Mar-09
Jun-09
Sep-09
Payment Quarter

% Non-Taxable Rent Returned Per Property



% Non-Taxable Rent Returned from Jan. '05 through Nov. '09

CITY OF TAYLOR

SCHEDULE B

SUMMARY OF TAX RETURNED*

HOTEL OCCUPANCY TAX

PROPERTY	QUARTER	TAXABLE RENT	TAX	PENALTY	PAID
America's Best Value Inn	09-30-09	$6,950.00	$486.50		$486.50
	06-30-09	$23,307.00	$1,631.49		$1,631.49
	03-31-09	$19,981.00	$1,398.67		$1,398.67
	Year Total	$50,238.00	$3,516.66	$0.00	$3,516.66
	12-31-08	$35,215.00	$2,465.05		$2,465.05
	09-30-08	$45,725.00	$3,200.75		$3,200.75
	06-30-08	$62,432.00	$4,370.24		$4,370.24
	03-31-08	$68,575.00	$4,800.25		$4,800.25
	Year Total	$211,947.00	$14,836.29	$0.00	$14,836.29
	12-31-07	$20,579.00	$1,440.53		$1,440.53
		$5,786.00	$405.02		$405.02
	09-30-07	$25,658.00	$1,796.06		$1,796.06
	06-30-07	$26,130.00	$1,829.10		$1,829.10
	03-31-07	$30,127.00	$2,108.89		$2,108.89
	Year Total	$108,280.00	$7,579.60	$0.00	$7,579.60
	12-31-06	$29,021.00	$2,031.47		$2,031.47
	09-30-06	$46,689.00	$3,268.23		$3,268.23
	06-30-06	$43,232.43	$3,026.27		$3,026.27
	03-31-06	$25,606.00	$1,792.42		$1,792.42
	Year Total	$144,548.43	$10,118.39	$0.00	$10,118.39
	12-31-05	$35,439.00	$2,480.73		$2,480.73
	09-30-05	$32,149.00	$2,250.43		$2,250.43
	06-30-05	$33,082.00	$2,315.74		$2,315.74
	03-31-05	$24,844.00	$1,739.08		$1,739.08
	Year Total	$125,514.00	$8,785.98	$0.00	$8,785.98
Total		$640,527.43	$44,836.92	$0.00	$44,836.92

*THIS SCHEDULE IS A REFLECTION OF THE TAYLOR RETURN

CITY OF TAYLOR | SCHEDULE B | HOTEL OCCUPANCY TAX

SUMMARY OF TAX RETURNED*

PROPERTY	QUARTER	TAXABLE RENT	TAX	PENALTY	PAID
Best Western	09-30-09	$138,596.40	$9,701.75		$9,701.75
	06-30-09	$145,786.84	$10,205.08		$10,205.08
	03-31-09	$111,085.89	$7,776.01		$7,776.01
	Year Total	$395,469.13	$27,682.84	$0.00	$27,682.84
	12-31-08	$149,424.50	$10,459.72		$10,459.72
	09-30-08	$175,874.61	$12,311.22		$12,311.22
	06-30-08	$187,595.68	$13,131.70		$13,131.70
	03-31-08	$166,256.43	$11,637.95		$11,637.95
	Year Total	$679,151.22	$47,540.59	$0.00	$47,540.59
	12-31-07	$185,684.17	$12,997.89		$12,997.89
	09-30-07	$196,538.17	$13,757.67		$13,757.67
	06-30-07	$193,770.27	$13,563.92		$13,563.92
	03-31-07	$171,421.98	$11,999.54		$11,999.54
	Year Total	$747,414.59	$52,319.02	$0.00	$52,319.02
	12-31-06	$169,871.59	$11,891.01		$11,891.01
	09-30-06	$178,202.87	$12,474.20		$12,474.20
	06-30-06	$155,356.47	$10,874.95		$10,874.95
	03-31-06	$116,545.66	$8,158.20		$8,158.20
	Year Total	$619,976.59	$43,398.36	$0.00	$43,398.36
	12-31-05	$119,859.66	$8,390.18		$8,390.18
	09-30-05	$138,579.39	$9,700.56		$9,700.56
	06-30-05	$74,902.15	$5,243.15		$5,243.15
		$42,160.24	$2,951.22		$2,951.22
	03-31-05	$81,016.27	$5,671.14		$5,671.14
	Year Total	$456,517.71	$31,956.25	$0.00	$31,956.25
Total		$2,898,529.24	$202,897.06	$0.00	$202,897.06

*THIS SCHEDULE IS A REFLECTION OF THE TAYLOR RETURN

CITY OF TAYLOR | SCHEDULE B | HOTEL OCCUPANCY TAX

SUMMARY OF TAX RETURNED*

PROPERTY	QUARTER	TAXABLE RENT	TAX	PENALTY	PAID
Econo Lodge	09-30-09	$65,996.07	$4,619.72		$4,619.72
	06-30-09	$52,031.39	$3,642.20	$546.33	
	03-31-09	$55,783.34	$3,904.83	$585.73	
	Year Total	$173,810.80	$12,166.75	$1,132.06	$4,619.72
	12-31-08	$62,794.03	$4,395.58	$659.34	
	09-30-08	$121,377.40	$8,496.42	$1,274.46	$9,996.46
	06-30-08	$91,747.47	$6,422.32	$321.12	$6,743.44
	03-31-08	$77,905.08	$5,453.36		$5,453.36
	Year Total	$353,823.98	$24,767.68	$2,254.92	$22,193.26
	12-31-07	$101,026.96	$7,071.89		$7,071.89
	09-30-07	$130,385.90	$9,127.01	$456.35	$9,583.36
	06-30-07	$69,703.15	$4,879.22		$4,879.22
	03-31-07	$52,710.00	$3,689.70		$3,689.70
	Year Total	$353,826.01	$24,767.82	$456.35	$25,224.17
	12-31-06	$58,161.00	$4,071.27		$4,071.27
	09-30-06	$77,611.00	$5,432.77		$5,432.77
	06-30-06	$52,652.00	$3,685.64		$3,685.64
	03-31-06	$45,720.00	$3,200.40		$3,200.40
	Year Total	$234,144.00	$16,390.08	$0.00	$16,390.08
	12-31-05	$33,059.00	$2,314.13		$2,314.13
	09-30-05	$35,217.00	$2,465.19		$2,465.19
	06-30-05	$18,340.00	$1,283.80		$1,283.80
	Year Total	$86,616.00	$6,063.12	$0.00	$6,063.12
Total		$1,202,220.79	$84,155.45	$3,843.33	$74,490.35

*THIS SCHEDULE IS A REFLECTION OF THE TAYLOR RETURN

CITY OF TAYLOR — SCHEDULE B — HOTEL OCCUPANCY TAX

SUMMARY OF TAX RETURNED*

PROPERTY	QUARTER	TAXABLE RENT	TAX	PENALTY	PAID
Luxury Inn	09-30-09	$12,450.00	$871.50		$871.50
	06-30-09	$11,365.00	$795.55		$795.55
	03-31-09	$6,940.00	$485.80		$485.80
	Year Total	$30,755.00	$2,152.85	$0.00	$2,152.85
	12-31-08	$15,036.00	$1,052.52		$1,052.52
	09-30-08	$17,660.00	$1,236.20		$1,236.20
	06-30-08	$21,007.00	$1,470.49		$1,470.49
	03-31-08	$27,181.00	$1,902.67		$1,902.67
	Year Total	$80,884.00	$5,661.88	$0.00	$5,661.88
	12-31-07	$14,850.00	$1,039.50		$1,039.50
	09-30-07	$7,439.00	$520.73		$520.73
		$4,720.00	$330.40		$330.40
	06-30-07	$14,496.00	$1,014.72		$1,014.72
	03-31-07	$14,215.00	$995.05		$995.05
	Year Total	$55,720.00	$3,900.40	$0.00	$3,900.40
	12-31-06	$6,850.00	$479.50		$479.50
	09-30-06	$7,502.00	$525.14		$525.14
	06-30-06	$6,781.00	$474.67		$474.67
	03-31-06	$6,450.00	$451.50		$451.50
	Year Total	$27,583.00	$1,930.81	$0.00	$1,930.81
	12-31-05	$5,706.00	$399.42		$399.42
	09-30-05	$6,570.00	$459.90		$459.90
	06-30-05	$7,180.00	$502.60		$502.60
	03-31-05	$6,920.00	$484.40		$484.40
	Year Total	$26,376.00	$1,846.32	$0.00	$1,846.32
Total		$221,318.00	$15,492.26	$0.00	$15,492.26

*THIS SCHEDULE IS A REFLECTION OF THE TAYLOR RETURN

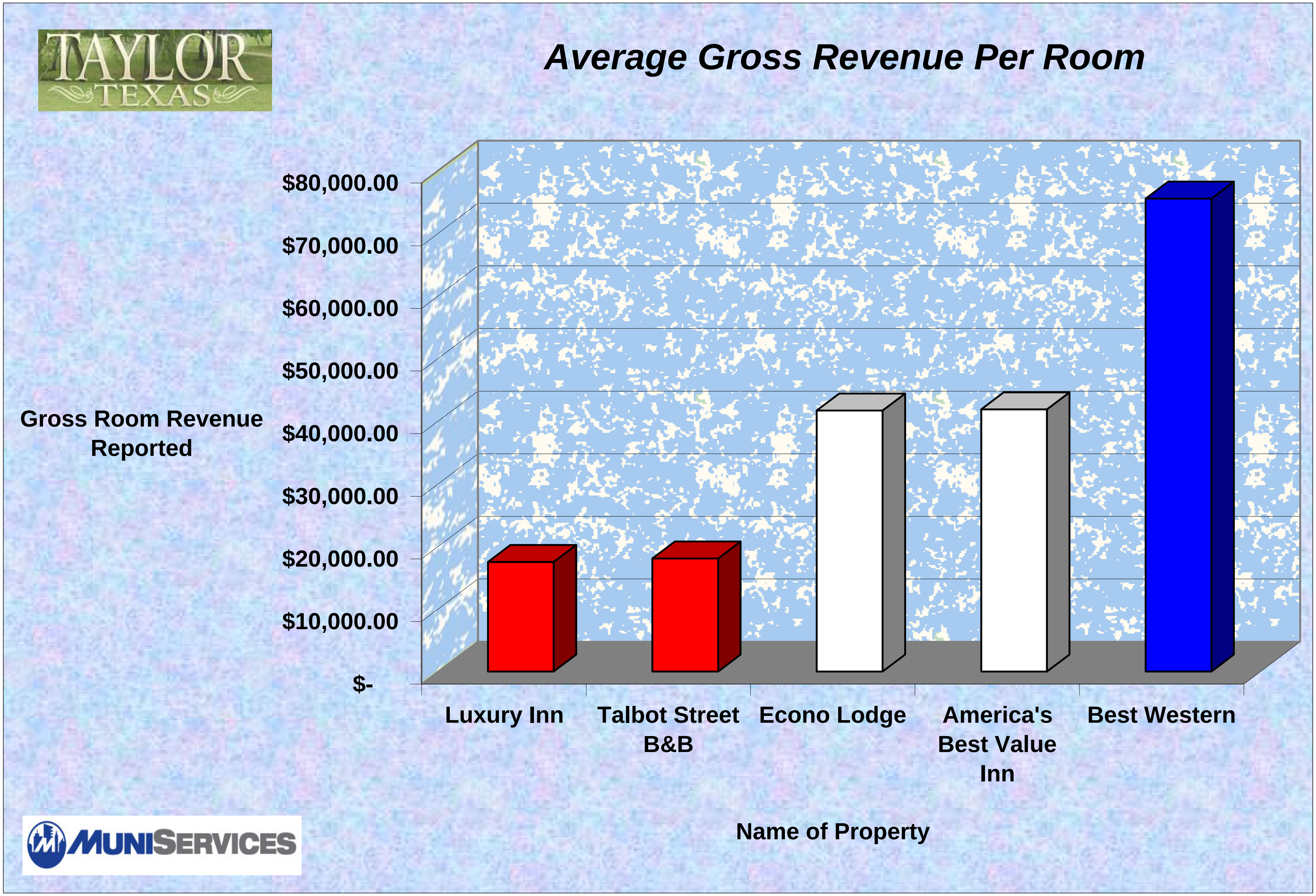
CITY OF TAYLOR

SCHEDULE B
SUMMARY OF TAX RETURNED*

HOTEL OCCUPANCY TAX

PROPERTY	QUARTER	TAXABLE RENT	TAX	PENALTY	PAID
Talbot Street B&B	09-30-09	$4,295.91	$300.71		$300.71
	06-30-09	$3,588.43	$251.19		$251.19
	03-31-09	$3,006.48	$210.45		$210.45
	Year Total	$10,890.82	$762.35	$0.00	$762.35
	12-31-08	$3,646.38	$255.25		$255.25
	09-30-08	$4,184.16	$292.89		$292.89
	06-30-08	$5,921.79	$414.53		$414.53
	03-31-08	$3,417.56	$239.23		$239.23
	Year Total	$17,169.89	$1,201.90	$0.00	$1,201.90
	12-31-07	$3,187.08	$223.10		$223.10
	09-30-07	$3,015.85	$211.11		$211.11
	06-30-07	$5,576.33	$390.34		$390.34
	03-31-07	$4,155.85	$290.91		$290.91
	Year Total	$15,935.11	$1,115.46	$0.00	$1,115.46
	12-31-06	$5,077.00	$355.39		$355.39
	09-30-06	$2,737.50	$191.63		$191.63
	06-30-06	$606.15	$42.43		$42.43
	03-31-06	$1,158.00	$81.06		$81.06
	Year Total	$9,578.65	$670.51	$0.00	$670.51
	12-31-05	$813.00	$56.91		$56.91
	09-30-05	$3,006.50	$210.46		$210.46
	06-30-05	$417.00	$29.19		$29.19
	03-31-05	$935.00	$65.45		$65.45
	Year Total	$5,171.50	$362.01	$0.00	$362.01
Total		$58,745.97	$4,112.23	$0.00	$4,112.23

*THIS SCHEDULE IS A REFLECTION OF THE TAYLOR RETURN


TAYLOR
TEXAS
Average Gross Revenue Per Room
Gross Room Revenue Reported
$80,000.00
$70,000.00
$60,000.00
$50,000.00
$40,000.00
$30,000.00
$20,000.00
$10,000.00
$-
Luxury Inn
Talbot Street B&B
Econo Lodge
America's Best Value Inn
Best Western
Name of Property
MUNISERVICES

CITY OF TAYLOR | SCHEDULE C | HOTEL OCCUPANCY TAX

SUMMARY OF ANALYSIS*

PROPERTY	QUARTER	NON-TAXABLE RENT	PERCENT NON-TAXABLE RENT	ROOMS	GROSS RENT EARNINGS PER ROOM
America's Best Value Inn	09-30-09	$32,376.00	82.3	25	$1,573.04
	06-30-09	$20,273.00	46.5	25	$1,743.20
	03-31-09	$21,119.00	51.4	25	$1,644.00
	Year Total	$73,768.00			$4,960.24
	Year Average		60.1		
	12-31-08	$32,642.00	48.1	25	$2,714.28
	09-30-08	$30,210.00	39.8	25	$3,037.40
	06-30-08	$31,313.00	33.4	25	$3,749.80
	03-31-08	$16,131.00	19.0	25	$3,388.24
	Year Total	$110,296.00			$12,889.72
	Year Average		35.1		
	12-31-07	$12,161.02	37.1	25	$1,309.60
		-$5,786.00	ERR	25	$0.00
	09-30-07	$13,357.00	34.2	25	$1,560.60
	06-30-07	$12,410.00	32.2	25	$1,541.60
	03-31-07	$2,992.00	9.0	25	$1,324.76
	Year Total	$35,134.02			$5,736.56
	Year Average		22.5		
	12-31-06	$31,256.00	51.9	25	$2,411.08
	09-30-06	$0.00	0.0	25	$1,867.56
	06-30-06	$1,428.57	3.2	25	$1,786.44
	03-31-06	$0.00	0.0	25	$1,024.24
	Year Total	$32,684.57			$7,089.32
	Year Average		13.8		
	12-31-05	$274.00	0.8	25	$1,428.52
	09-30-05	$23,590.00	42.3	25	$2,229.56
	06-30-05	$129,822.00	79.7	25	$6,516.16
	03-31-05	$0.00	0.0	25	$993.76
	Year Total	$153,686.00			$11,168.00
	Year Average		30.7		
Total		$405,568.59			$41,843.84
Average			30.6		

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED

CITY OF TAYLOR | SCHEDULE C | HOTEL OCCUPANCY TAX

SUMMARY OF ANALYSIS*

PROPERTY	QUARTER	NON-TAXABLE RENT	PERCENT NON-TAXABLE RENT	ROOMS	GROSS RENT EARNINGS PER ROOM
Best Western	09-30-09	$16,585.40	10.7	40	$3,879.55
	06-30-09	$15,599.00	9.7	40	$4,034.65
	03-31-09	$15,654.20	12.4	40	$3,168.50
	Year Total	$47,838.60			$11,082.69
	Year Average		10.9		
	12-31-08	$3,499.10	2.3	40	$3,823.09
	09-30-08	$19,565.20	10.0	40	$4,886.00
	06-30-08	$6,904.00	3.5	40	$4,862.49
	03-31-08	$4,256.20	2.5	40	$4,262.82
	Year Total	$34,224.50			$17,834.39
	Year Average		4.6		
	12-31-07	$6,755.00	3.5	40	$4,810.98
	09-30-07	$4,676.00	2.3	40	$5,030.35
	06-30-07	$11,200.63	5.5	40	$5,124.27
	03-31-07	$21,687.20	11.2	40	$4,827.73
	Year Total	$44,318.83			$19,793.34
	Year Average		5.6		
	12-31-06	$6,840.06	3.9	40	$4,417.79
	09-30-06	$6,273.00	3.4	40	$4,611.90
	06-30-06	$7,972.44	4.9	40	$4,083.22
	03-31-06	$5,544.64	4.5	40	$3,052.26
	Year Total	$26,630.14			$16,165.17
	Year Average		4.2		
	12-31-05	$4,188.85	3.4	40	$3,101.21
	09-30-05	$2,653.00	1.9	40	$3,530.81
	06-30-05	$1,323.64	1.7	40	$1,905.64
		-$42,160.24	ERR	40	$0.00
	03-31-05	$1,717.00	2.1	40	$2,068.33
	Year Total	-$32,277.75			$10,606.00
	Year Average		1.8		
Total		$120,734.32			$75,481.59
Average			5.0		

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED

CITY OF TAYLOR — SCHEDULE C — HOTEL OCCUPANCY TAX

SUMMARY OF ANALYSIS*

PROPERTY	QUARTER	NON-TAXABLE RENT	PERCENT NON-TAXABLE RENT	ROOMS	GROSS RENT EARNINGS PER ROOM
Econo Lodge	09-30-09	$9,688.40	12.8	40	$1,892.11
	06-30-09	$9,031.42	14.8	40	$1,526.57
	03-31-09	$10,105.65	15.3	40	$1,647.22
	Year Total	$28,825.47			$5,065.91
	Year Average		14.3		
	12-31-08	$6,650.33	9.6	40	$1,736.11
	09-30-08	$13,273.03	9.9	40	$3,366.26
	06-30-08	$13,586.89	12.9	40	$2,633.36
	03-31-08	$12,192.86	13.5	40	$2,252.45
	Year Total	$45,703.11			$9,988.18
	Year Average		11.5		
	12-31-07	$2,925.00	2.8	40	$2,598.80
	09-30-07	$29,141.00	18.3	40	$3,988.17
	06-30-07	$16,818.65	19.4	40	$2,163.05
	03-31-07	$17,877.00	25.3	40	$1,764.68
	Year Total	$66,761.65			$10,514.69
	Year Average		16.5		
	12-31-06	$47,549.00	45.0	40	$2,642.75
	09-30-06	$43,660.00	36.0	40	$3,031.78
	06-30-06	$34,069.00	39.3	40	$2,168.03
	03-31-06	$29,859.00	39.5	40	$1,889.48
	Year Total	$155,137.00			$9,732.03
	Year Average		39.9		
	12-31-05	$61,593.00	65.1	40	$2,366.30
	09-30-05	$66,244.00	65.3	40	$2,536.53
	06-30-05	$40,123.00	68.6	40	$1,461.58
	Year Total	$167,960.00			$6,364.40
	Year Average		66.3		
Total		$464,387.23			$41,665.20
Average			28.5		

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED

CITY OF TAYLOR

SCHEDULE C
SUMMARY OF ANALYSIS*

HOTEL OCCUPANCY TAX

PROPERTY	QUARTER	NON-TAXABLE RENT	PERCENT NON-TAXABLE RENT	ROOMS	GROSS RENT EARNINGS PER ROOM
Luxury Inn	09-30-09	$13,395.00	51.8	30	$861.50
	06-30-09	$8,950.00	44.1	30	$677.17
	03-31-09	$8,535.00	55.2	30	$515.83
	Year Total	$30,880.00			$2,054.50
	Year Average		50.3		
	12-31-08	$16,299.00	52.0	30	$1,044.50
	09-30-08	$18,535.00	51.2	30	$1,206.50
	06-30-08	$18,143.00	46.3	30	$1,305.00
	03-31-08	$10,791.00	28.4	30	$1,265.73
	Year Total	$63,768.00			$4,821.73
	Year Average		44.5		
	12-31-07	$20,057.00	57.5	30	$1,163.57
	09-30-07	-$7,439.00	ERR	30	$0.00
		$22,271.78	82.5	30	$899.73
	06-30-07	$20,545.00	58.6	30	$1,168.03
	03-31-07	$13,073.00	47.9	30	$909.60
	Year Total	$68,507.78			$4,140.93
	Year Average		49.3		
	12-31-06	$15,100.00	68.8	30	$731.67
	09-30-06	$18,371.00	71.0	30	$862.43
	06-30-06	$15,169.00	69.1	30	$731.67
	03-31-06	$16,565.00	72.0	30	$767.17
	Year Total	$65,205.00			$3,092.93
	Year Average		70.2		
	12-31-05	$15,485.00	73.1	30	$706.37
	09-30-05	$20,235.00	75.5	30	$893.50
	06-30-05	$20,349.00	73.9	30	$917.63
	03-31-05	$18,993.00	73.3	30	$863.77
	Year Total	$75,062.00			$3,381.27
	Year Average		73.9		
Total		$303,422.78			$17,491.36
Average			57.6		

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED

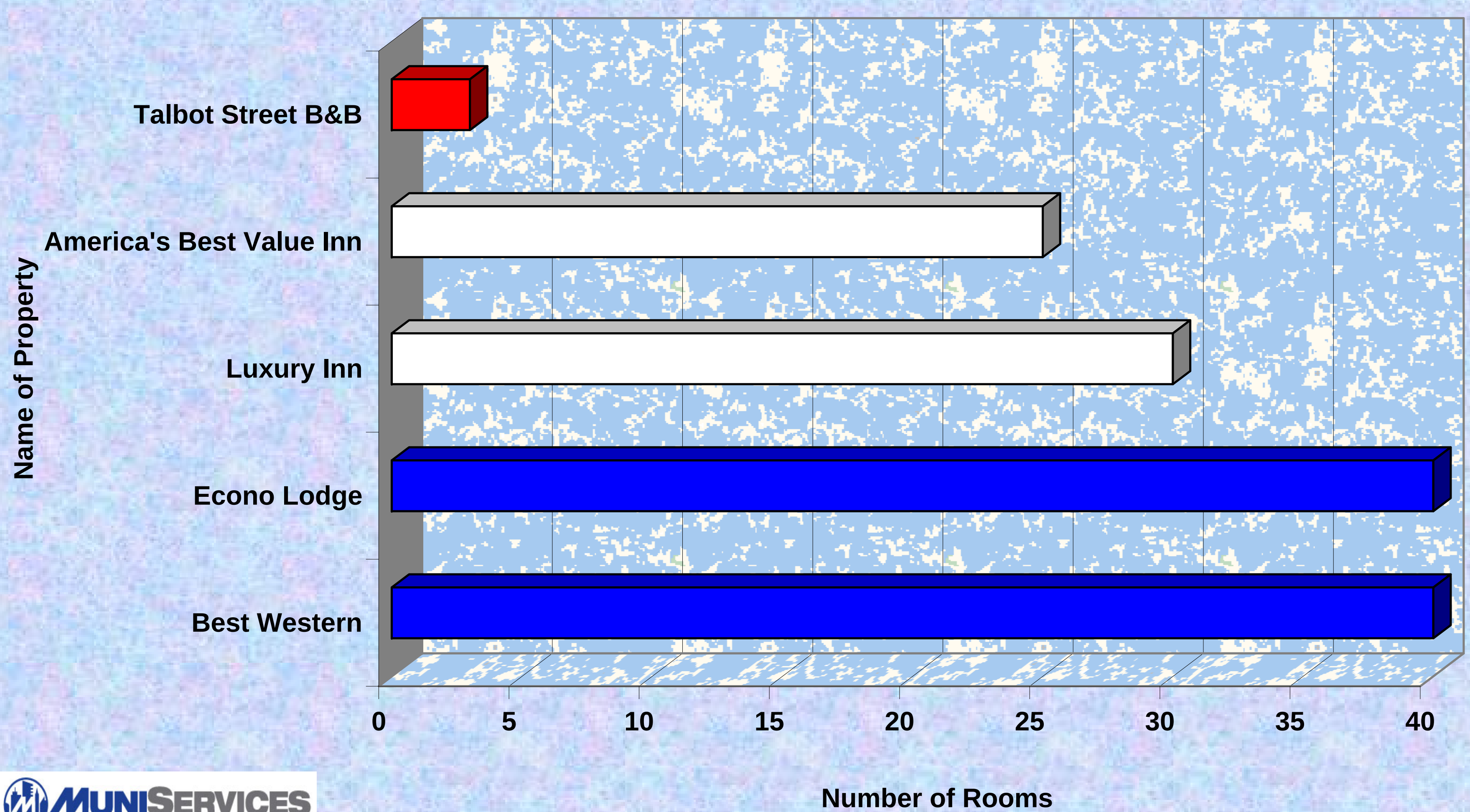
CITY OF TAYLOR | SCHEDULE C | HOTEL OCCUPANCY TAX

SUMMARY OF ANALYSIS*

PROPERTY	QUARTER	NON-TAXABLE RENT	PERCENT NON-TAXABLE RENT	ROOMS	GROSS RENT EARNINGS PER ROOM
Talbot Street B&B	09-30-09	$558.47	11.5	3	$1,618.13
	06-30-09	$0.00	0.0	3	$1,196.14
	03-31-09	$0.00	0.0	3	$1,002.16
	Year Total	$558.47			$3,816.43
	Year Average		3.8		
	12-31-08	$0.00	0.0	3	$1,215.46
	09-30-08	$543.94	11.5	3	$1,576.03
	06-30-08	$401.50	6.3	3	$2,107.76
	03-31-08	$0.00	0.0	3	$1,139.19
	Year Total	$945.44			$6,038.44
	Year Average		4.5		
	12-31-07	$0.00	0.0	3	$1,062.36
	09-30-07	$800.00	21.0	3	$1,271.95
	06-30-07	$0.00	0.0	3	$1,858.78
	03-31-07	$0.00	0.0	3	$1,385.28
	Year Total	$800.00			$5,578.37
	Year Average		5.2		
	12-31-06	$0.35	0.0	3	$1,692.45
	09-30-06	$0.00	0.0	3	$912.50
	06-30-06	-$606.15	ERR	3	$0.00
	03-31-06	-$1,158.00	ERR	3	$0.00
	Year Total	-$1,763.80			$2,604.95
	Year Average		0.0		
	12-31-05	-$813.00	ERR	3	$0.00
	09-30-05	-$3,006.50	ERR	3	$0.00
	06-30-05	-$417.00	ERR	3	$0.00
	03-31-05	-$935.00	ERR	3	$0.00
	Year Total	-$5,171.50			$0.00
	Year Average		0.0		
Total		-$4,631.39			$18,038.19
Average			2.6		

*GROSS RENT OBTAINED FROM COMPTROLLER WITH NON-TAXABLE RENT EXTRAPOLATED

Hospitality Room Inventory



PROPERTY	QUARTER	NOTES
America's Best Value Inn	09-30-09	Record constructed from pmt file; no return provided. Possible a new property. State Comptroller file shows taxable receipts at $21,052.00
	06-30-09	1st Qtr '09 has Country Garden Inn at this location.
	03-31-09	Appears to be new property name at 2007 N. Main; Formerly at this address were the names America's Best Value Inn; Regency Inn and Luxury Inn (Main St) Confirm ownership change; leaving record under America's Best Value Inn file for now.
	12-31-07	Filed Luxury Inn; Formerly Regency Hill; New owner 12/14/07; This return reflects 12/14-31/07
		Filed Luxury Inn. Formerly Regency Hill; New owner 12/14/07; This return reflects 4th Qtr through 12/13/07
	09-30-07	Filed as Luxury Inn (Formerly Regency Inn)
	06-30-07	Filed as Regency Inn
	03-31-07	Filed as Regency Inn
	12-31-06	Filed as Regency Inn
	09-30-06	Filed as Regency Inn
	06-30-06	Record constructed from a pmt file. Filed as Regency Inn.
	03-31-06	Record constructed from pmt file. Filed as Regency Inn
	12-31-05	Filed as Regency Inn
	09-30-05	Filed as Regency Inn
	06-30-05	Filed as regency Inn
	03-31-05	Filed as Regency Inn

CITY OF TAYLOR

SCHEDULE D
NOTES ON CITY RETURNS

HOTEL OCCUPANCY TAX

PROPERTY	QUARTER	NOTES
Best Western	06-30-05	Ownership change 5/31/'05; this return covers just 6/'05; $0 gross reported on Comptroller's page for the new Best Western.
		Sold 5/31/'05 This return covers 4/'05 - 5/'05

CITY OF TAYLOR | SCHEDULE D | HOTEL OCCUPANCY TAX

SCHEDULE D
NOTES ON CITY RETURNS

PROPERTY	QUARTER	NOTES
Econo Lodge	09-30-09	Note on return stated they paid only $1,620 on 10/30/09 with remaining balance of $2,997.73 due in three days. No indication if it was paid or not.
	06-30-09	Pmt file (no return provided) indicates the above amounts plus attorney fees of $500 for total due of $4,688.53 - no payment made.
	03-31-09	Pmt file (no return provided) indicates the above amounts plus attorney fees of $500 for total due of $4,990.56 with No payment made.
	12-31-08	Pmt ledger (no return provided) shows the above amounts plus attorney fee of $500 with total due of $5,554.92 - not paid.
	09-30-08	Pmt ledger (no actual return) shows Tax. Receipts, Tax Due, and Penalty of $1,274.46 plus $500 attorney fees for toal due of $10,270.88 and $9,996.46 actually paid with balance of $274.42 remaining.
	06-30-08	"Past Due" stamped across face of return.
	09-30-07	Begins to file only as Econo Lodge
	06-30-07	Appears to be when the ownership and name change took place based on State Comptroller's data.
	03-31-07	Filed as Taylor Village Motor Inn
	12-31-06	Filed as Taylor Village Motor Inn
	09-30-06	Filed as Taylor Village Motor Inn
	06-30-06	Record constructed from pmt file. Filed as Taylor Village Motor Inn.
	03-31-06	Filed as Taylor Village Motor Inn
	12-31-05	Filed as Taylor Village Motor Inn
	09-30-05	Filed as Taylor Village Motor Inn
	06-30-05	Filed as Taylor Village Motor Inn

CITY OF TAYLOR

SCHEDULE D
NOTES ON CITY RETURNS

HOTEL OCCUPANCY TAX

PROPERTY	QUARTER	NOTES
Luxury Inn	09-30-09	Record constructed from pmt file. No return provided. Can't tell which Luxury Inn this is. Operator identified a Deborah Golay.
	06-30-09	The name of America's Best Value Inn and address were scratched out and Luxury Inn and their address written to the side on this return.
	09-30-07	Filed two 9/'07 returns; No explanation but noted on the second one how much had already been paid on the firts return for this same month. The two taxable amts match the one taxable amt on the State Comptroller's file. Possible change of ownership.
	06-30-06	Record constructed from pmt file.
	03-31-05	Formerly Carlow Motel; Name change 5/'04

CITY OF TAYLOR

SCHEDULE D
NOTES ON CITY RETURNS

HOTEL OCCUPANCY TAX

PROPERTY	QUARTER	NOTES
Talbot Street B&B	09-30-09	State Comptroller file has $4,295.91 vs what return had listed.
	09-30-08	State Comptroller had listed $4,184.16 vs what the return listed.
	06-30-06	Not on State Comptroller report.
	03-31-06	Record constructed from pmt file. Not on State Comptroller report.
	12-31-05	Not on State Comptroller report.
	09-30-05	Not on State Comptroller report.
	06-30-05	Not on State Comptroller report
	03-31-05	Not on State Comptroller report

APPENDIX B

HOTEL OCCUPANCY TAX REVIEW

CITY OF TAYLOR

MODEL MUNICIPAL ORDINANCE

ORDINANCE NO. 10 -

AN ORDINANCE OF THE CITY OF (INSERT) IMPOSING A HOTEL OCCUPANCY TAX AND PROVIDING FOR THE ADMINISTRATION AND COLLECTION OF SUCH TAX

BE IT ORDAINED THAT:

Section 1. Definitions.

The following words, terms and phrases shall, for the purposes of this ordinance and except where the context clearly indicates a different meaning, be defined as follows:

City. The City of (INSERT) and, variously, the incorporated territory of (INSERT), wherein the city government is empowered to impose this tax by Chapter 351 of the Texas **Tax Code**. (NOTE that a municipality having a population of less than 35,000, is authorized to also impose the Tax in its extraterritorial jurisdiction.)

Finance Director. The duly appointed Finance Director of the city or his designee.

Due date. The twentieth (20th) day after the close of the monthly period for which the tax is to be computed.

Folio. Primary documentation produced by a hotel that demonstrates interaction between the lodging provider and the occupant, and which, at a minimum, reflects the name and address given by the occupant, the date(s) of occupancy, the amount of rent charged for each date together with the amounts of applicable tax, and the means of payment.

Guest. Any person who, for a consideration, uses, possesses, or has the right to use or possess any guest room in a hotel under any lease, concession, permit, right of access, license, contract, or agreement.

Guest room. A room in a hotel occupied, or intended, arranged, or designed for sleeping, and rented for more than two dollars ($2.00) per day.

Hotel. Any structure or any portion of a structure, including any hotel, motel, inn, tourist house, tourist court, lodging house, rooming house, or bed and breakfast, containing guest rooms and which is occupied, or is intended or designed for occupancy, by paying guests, whether rent is paid in money, goods, labor, or otherwise. The meaning does not include any hospital, sanitarium, nursing home, or the dormitory facilities at an institution of higher education.

Lodging Provider. Any person operating a hotel in the city, including, but not limited to, the owner or proprietor of such premises, lessee, sublessee, lender in possession, licensee or any other person operating such hotel; and who is subject to collecting and remitting the tax imposed upon guests.

Monthly period. The calendar months of any year.

Occupancy. The use or possession, or the right to the use or possession of any guest room in a hotel.

Permanent resident. Any guest who, as of a given date, has or shall have occupied or has or shall have established the right of occupancy to any guest room in a hotel for more than thirty (30) continuous days.

Person. Any individual, firm, partnership, joint adventure, association, social club, fraternal organization, joint stock company, corporation, cooperative, estate, trust, receiver, trustee, syndicate, or any other group or combination acting as a unit, the plural as well as the singular number.

Rent. The consideration charged for the occupancy of a guest room, valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also the amount for which credit is allowed by the lodging provider to the guest, without any deduction therefrom whatsoever.

Tax. The tax on occupants imposed by this ordinance, as provided for by Chapter 351 of the Texas **Tax Code**.

Section 2. Tax rate.

There shall be paid by the guest for every occupancy of a guest room in the city a tax at the rate of (INSERT) percent (_%) of the amount of rent unless an exception is provided under section 4.

Section 3. Collection of tax by lodging provider.

Every lodging provider renting guest rooms in the city shall collect a tax of (INSERT) percent (_%) on the amount of rent from the guest unless an exception is provided under section 4. The lodging provider shall provide a receipt to each guest, which receipt shall reflect both the amount of rent and the amounts of this and other tax applicable. This tax shall be due from the guest, and shall be collected by the lodging provider at the same time that the rent is collected. The lodging provider shall be liable for any amount of tax that he fails to collect appropriately; and must remit to the city any amount of tax collected in excess of that which should have been collected.

Section 4. Exceptions.

No tax shall be collected from a guest after becoming a permanent resident. A guest becomes a permanent resident either after thirty (30) continuous days' occupancy, or upon notifying the lodging provider in writing of his intention to occupy a guest room for longer than thirty (30) continuous days and then proceeding to actually occupy the guest room for such period. A guest who would express intent, but fails to stay thirty (30) continuous days, is not a permanent resident and is not excepted from the tax. However, a guest who expresses intent and does stay is excepted from the tax as of the date he notified the lodging provider of his intention.

No tax shall be collected from the federal government nor an officer or employee of said government when traveling on government business and presenting official identification. The American Red Cross, federally chartered credit unions and the regional home loan banks are recognized as instrumentalities of the federal government.

No tax shall be collected from the following Texas quasi-governmental entities formed under the Texas **Local Government**, and **Health and Safety Codes**, nor an officer or employee of any thereof when presenting a Hotel Occupancy Tax Exemption Certificate: public facility corporations, housing authorities, housing finance corporations, and health facilities development corporations.

No tax shall be collected from electric cooperatives formed under Chapter 161 of the Texas **Utilities Code**, nor telephone cooperatives formed under Chapter 162, nor an officer or employee of either thereof when presenting a Hotel Occupancy Tax Exemption Certificate.

No tax shall be collected from a State of Texas officer or employee when presenting a photo identification card or other documentation that indicates that the bearer is exempt from paying hotel occupancy tax.

No tax shall be collected from a foreign diplomat when presenting a tax exemption card issued by the United States Department of State.

Section 5. Registration of lodging provider; form and contents; execution; certificate of authority.

Every person engaging or about to engage in business as a lodging provider in the city shall immediately register with the finance director on a form provided by said official. Persons engaged in such business must so register not later than thirty (30) days after the date that this ordinance becomes effective. Such registration shall set forth the name under which such person transacts business or intends to transact business, the location of his place(s) of business and such other information which would facilitate the administration of the tax as prescribed by the finance director. The registration shall be signed by the owner if a natural person; in case of ownership by an association or partnership, by a member or partner; in case of ownership by a corporation, by an officer. The finance director shall, after such registration, issue without charge a certificate of authority to each lodging provider to collect the tax from the occupant. A separate registration shall be required for each place of business of a lodging provider. Each certificate shall state the name and location of the business to which it is applicable.

Section 6. Determination generally; returns; payments.

(a) Due date of taxes. All amounts of such tax shall be due and payable to the finance director monthly on or before the twentieth (20th) day of the month next succeeding the respective monthly period. The tax shall become delinquent for any monthly period after the twentieth (20th) day of the succeeding month in which it remains unpaid.

(b) Penalty for failure to pay tax by due date. A lodging provider who fails to make any return or to pay the amount of tax as prescribed, shall be assessed a specific penalty to be added to the tax in the amount of fifteen percent (15%).

(c) Acceptance of delinquent return and remittance without imposing penalty; authority; requirements. If the failure to make any return or to pay the amount of tax by the due date results from providential cause shown to the satisfaction of the governing authority of the city by affidavit attached to the return, and remittance is made within ten (10) days of the due date, such return may be accepted exclusive of penalty.

(d) Waiving of penalty. Only the governing authority of the city may waive the penalty prescribed.

(e) Return; remittance; time of filing; lodging providers required to file; contents. On or before the twentieth (20th) day of the month succeeding each monthly period, a return for the preceding monthly period together with appropriate remittance shall be filed with the finance director. The return shall report the gross rent, taxable rent, and non-taxable rent earned, the amount of tax collected or otherwise due for the period, and such other information as may be required by the finance director.

(f) Extension of time of filing; authority; requirements; remittance; penalty. The governing authority of the city may, for good cause, extend the time for making returns for not longer than thirty (30) days. No extension shall be valid unless granted in writing upon written application of the lodging provider. Such grant may not be applicable for longer period than twelve (12) consecutive months. A lodging provider granted an extension shall remit tax equaling not less than one hundred percent (100%) of the tax paid for the corresponding period of the prior fiscal year; such remittance to be made on or before the date the tax would otherwise come due without the grant of extension. No penalty shall be charged during the extension period.

(g) Collection fee allowed lodging providers. Lodging providers collecting the tax shall be allowed a percentage of the tax due and accounted for and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if the amount is not delinquent at the time of payment. The rate of the deduction shall be one percent (1%) of the amount due, but only if the amount due was not delinquent at the time of payment.

Section 7. Deficiency determinations.

(a) Recomputation of tax; authority to make; basis of recomputation. If the finance director is not satisfied with the return or returns of the tax or the amount of the tax required to be paid to the city by any lodging provider, he may compute and determine the amount required to be paid upon the basis of any information within his possession or that may come into his possession. One (1) or more deficiency determinations may be made of the amount due for one (1) or more monthly periods.

(b) Penalty. Penalty shall be assessed upon the amount of any determination, as provided by Section 6.

(c) Notice of determination; service of. The finance director shall give to the lodging provider written notice of his determination. The notice may be served personally or by mail; if by mail, such service shall be addressed to the lodging provider at his address as it appears in the records of the city. Service by mail is complete when delivered by certified mail with a receipt signed by the addressee, or when made by statutory overnight delivery.

(d) Time within which notice of deficiency determination to be mailed. Except in cases of failure to make a return or of fraud, every notice of deficiency determination shall be mailed within four (4) years after the twentieth (20th) day of the calendar month following the monthly period for which the amount is proposed to be determined, or within four (4) years after the return is filed, whichever period should last expire.

(e) Appeal or protest of deficiency determination. Within ten (10) days of being served a notice of deficiency determination, the lodging provider may contest such in writing addressed to the finance director. The lodging provider shall include such documents as he believes may present grounds for abatement of the determination. The finance director shall give written notice of his decision to the lodging provider in the same manner as provided in Section 7(c). The decision of the finance director shall be deemed final unless an appeal is made in writing to the governing authority with ten (10) days of the lodging provider having been served with the finance director's decision. The governing authority shall approve or disapprove the appeal, and notify the appellant of its decision.

Section 8. Determination if no return made.

(a) Estimate of gross receipts. If any lodging provider fails to make a return, the finance director shall make an estimate of the amount of the gross receipts of the lodging provider, or as the case may be, of the amount of total rentals in the city which are subject to the tax. The estimate shall be made for the period or periods in respect to which the lodging provider failed to make the return, and shall be based upon the returns from the preceding calendar year. This estimate shall be considered "prima facie" correct. Written notice shall be given in the manner prescribed in Section 7(c), and the lodging provider shall enjoy the same rights of protest as prescribed in Section 7(e).

(b) Penalty. Penalty shall be assessed upon the amount of any determination, as provided by Section 6.

Section 9. Collection of tax by city.

(a) Action for delinquent tax; time for. At any time within four (4) years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within four (4) years after the delinquency of any tax or any amount of tax required to be collected, the governing authority may bring an action in a court of competent jurisdiction in the name of the city to collect the amount delinquent together with penalty, court fees, filing fees, attorney's fees and other legal fees incident thereto. The governing authority may also seek to have the lodging provider enjoined from operating the hotel until such time as the delinquency is paid, as well as to require forfeiture of any applicable collection fee retained by the lodging provider.

(b) Lodging provider selling or quitting business. If any lodging provider liable for any amount under this ordinance sells out his business or quits his business, he shall make a final return and remittance within fifteen (15) days after the date of selling or quitting the business.

(c) Duty of successors or assignees of lodging provider to withhold tax from purchase money. If any lodging provider liable for any amount of tax, interest or penalty under this ordinance sells out his business or quits the business, his successors or assigns shall withhold sufficiently from the purchase price to cover such amount until the former owner produces from the finance director either a receipt reflecting full payment or a certificate stating that no amount is due.

(d) Liability for failure to withhold. If the purchaser of a business fails to withhold from the purchase price as required, he shall be personally liable for the payment of the amount required to be withheld by him to the extent of the purchase price.

(e) Credit for tax or penalty paid more than once or erroneously or illegally collected. Whenever the amount of any tax or penalty has been paid more than once, or has been erroneously or illegally collected or received by the city, it may be refunded by the governing authority. If the lodging provider or person determines that he has overpaid or paid more than once, which fact has not been determined by the finance director, such person shall have four (4) years from the date of payment to file a claim in writing stating the specific ground upon which the claim is founded. The claimant may request a hearing before the governing authority at which the claim and any other information available will be considered. The governing authority shall approve or disapprove the claim, and notify the claimant of its action.

Section 10. Administration of ordinance; recordkeeping.

(a) Authority of finance director. The finance director shall administer and enforce the provisions of this ordinance for the collection of the tax.

(b) Records required from lodging providers, etc.; form. Every lodging provider renting guest rooms in the city shall preserve, for a minimum of four (4) years, all folios, receipts, certificates of exemption and such other documents as the finance director may prescribe, and in such form as he may require. Said records shall at all times be available for examination within the city.

(c) Examination of records; audits. The finance director or any person authorized in writing by him may examine the books, papers, records, financial reports, equipment and other facilities of any lodging provider renting guest rooms and any lodging provider liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the lodging provider, to ascertain and determine the amount required to be paid. Such examination shall be conducted at the place of lodging provision, unless the finance director shall authorize another place within the city. In the event that the Tax has been delinquent for at least (2) complete fiscal quarters, the reasonable cost of the examination may be assessed against the lodging provider.

(d) Authority to require reports; contents. In administration of the provisions of this ordinance, the finance director may require the filing of reports by any person or class of persons having in their possession or custody information relating to the rental of guest rooms which are subject to the tax. The reports shall be filed with the finance director when required by said official, and shall set forth the rental charged for each occupancy, the date(s) of occupancy, the basis for exemption, or such other information as the finance director may prescribe.

Section 11. Violations.

Any lodging provider who fails, neglects or refuses to collect the tax as provided by Section 3 shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than five hundred dollars ($500.00). Any lodging provider who fails or refuses to make any return as provided by Section 6, to keep adequate records or to open them for inspection by the city, or to furnish other data reasonably requested by the governing authority shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than five hundred dollars ($500.00) Any lodging provider who makes a false or fraudulent return with intent to evade the tax shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than five hundred dollars ($500.00). Each and every day during any portion of which any violation is committed, continued or permitted, shall constitute a separate offense and shall be punished accordingly.

Section 12. Effective date.

This ordinance and the tax levied hereby shall become effective on the first (1st) day of the second (2nd) month following its adoption.

PASSED AND ADOPTED THIS DAY OF , 2010.

MODEL MUNICIPAL RETURN FORM

RETURN OF HOTEL OCCUPANCY TAX

CITY OF (INSERT)
RETURN OF TAX ON LODGING

Every person providing transient lodging for remuneration must collect a tax of (Insert) percent (_%) on the rent paid, unless the lodger qualifies for an allowable term or personal status exemption. All allowable term and personal status exemptions for the local Hotel Occupancy Tax are presented on the reverse of this return form. This tax is due and payable to the City monthly, on or before the 20th day of the month next succeeding the monthly period in which the Tax was collected. For timely payment, a discount in the amount of one percent (1%) of the Tax may be deducted. For failure to pay by the due date, the lodging provider is subject to paying a penalty on the tax due. The penalty is fifteen percent (15%).

****

Lodging Establishment______________________ No of Rooms__________ Occupancy Rate______________

For Month Ending _____________, Year____

****

This return is subject to audit:

1. Gross rent paid for lodging $___________

2. Exempt rent

a. Term exempt $___________

b. Personal status exempt $___________

Total exempt rent (add Lines 2a and 2b) $___________

3. Net taxable rent (subtract Line 2 from Line 1) $___________

4. Tax (_% of Line 3) $___________

5. Discount or Penalty
(deduct 1% of Line 4 if paid timely, add 15% if delinquent) $___________

Total Amount Due $___________

****

I declare under penalties prescribed that the information provided in this return is true and correct to the best of my knowledge.

Signed_________________________Title______________________

Month___________ Day__ Year____

****

SEE REVERSE FOR ALLOWABLE EXEMPTIONS

(FORM REVERSE)

TEXAS HOTEL OCCUPANCY TAX INFORMATION FOR LODGING PROVIDERS

This information is intended as a ***guideline*** for determining rent excepted from the local Hotel Occupancy Tax only. The meaning of the word "employee" can be inclusive of "officer" and "member."

Term Exemption:

For stays of more than thirty (30) continuous days; -- that is, after thirty (30) consecutive days' stay. The tax must be collected for days one (1) through thirty (30), unless there is in an indication in writing to rent the accommodations for longer than thirty continuous (30) days given by the lodger.

Personal Status Exemptions:

Federal employees presenting documentation. The American Red Cross, federal credit unions and the regional home loan banks are considered instrumentalities of the federal government.

Foreign diplomats presenting identification issued by the United States Department of State.

State of Texas employees presenting the Photo ID Hotel Tax Exemption Card or other documentation indicating that the bearer is Exempt from paying the Hotel Occupancy Tax.

Employees of Texas Housing Authorities and Housing Finance Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Health Facilities Development Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Public Facilities Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Electric Cooperatives and Telephone Cooperatives presenting a Hotel Occupancy Tax Exemption Certificate.

For guest rooms contracted and paid for directly by any of the above named entities, the rent would be exempt from taxation.

The exempt status of any organization can be instantly checked at the State Comptroller's website, http://www.window.state.tx.us/taxinfo/hotel/ , or by telephoning the Comptoller's office toll free at 1-800-252-1385.

MODEL MUNICIPAL TAX CLEARANCE CERTIFICATE

Request Receipt Date:

REQUEST FOR ISSUANCE OF TAX CLEARANCE CERTIFICATE

Internal Tracking Number:

Requestor must complete}

l.Property Name		
2.Property Owner(s) Name(s)		
3.Property Address (No. and Street, City, ZIP)		
4. Prospective Purchaser(s) Name(s) 5. Address of Purchaser(s) (No. and Street, City, ZIP)		
6. Purchaser(s) Area Code and Phone No.		
7. Are You Continuing Transient Lodging Business Activity? Yes No		
8. I declare under penalty of perjury that I am the prospective owner of the property on which tax clearance is requested, and that the information is true.	Signature	Date
	Print Name	

Local Government Section 1:

An examination of records reveals additional Tax liability: __ Amount due and payable: $.
An examination of records permits Certificate issuance: __ Records show the subject property to have no current Transient Occupancy Tax liability due and owing for the period beginning and ending .
This document applies to Tax due and payable through .
Local Government Authorized Signature Date

Original Copy - Remit to Local Government Copy - Requestor

SAMPLE REGISTRATION CERTIFICATE

CITY OF

CERTIFICATE OF REGISTRATION
TO
COLLECT HOTEL OCCUPANCY TAX

The bearer of this certificate has been duly authorized by the City to collect the local Hotel Occupancy Tax at the ________________________________. (*property name*)

Registrant: _______________________ (*person, natural or non-natural*)
Address: _______________________ (*mailing address*)
_______________________ (*city, state, zip code*)
_______________________ (*telephone*)

______________________ (*signature of issuing official*)

(Seal)

THIS CERTIFICATE SHOULD BE CONSPICULOUSLY DISPLAYED

INFORMATION FOR LODGING PROVIDERS

<PROPERTY NAME>
<PROPERTY ADDRESS>

CHECK IN

Pursuant to law, this letter serves to notify you that I will be staying at your property for at least 30 consecutive days. My check-in date is ____ and I will be checking out on or after ____.

____
Print Name

____ ______________________________
Signature **Date**

After staying 30 consecutive days, a refund check will be issued to you for the occupancy tax charged.

CHECK OUT

Under penalties of perjury, I declare that facts stated on this form are correct and true and that I have been a guest in your hotel from ____ to ____.

____
Print Name

____ ______________________________
Signature **Date**

Under penalties of perjury, I declare that I have verified the facts stated on this form(s) and to the best of my knowledge and belief all the facts are correct and true.

____
Property Manager

(Property Use Only)

Refund Check Ordered

Yes________ No ________

Date Issued: ________/_______/_______

12-302
(Rev.1-04/15)

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

CAROLE KEETON STRAYHORN • TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

NOTE: This certificate is for business only, not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. *Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to Hotel Rule 3.161 for exemptions.*

Check exemption claimed:

☐ **United States government or Texas government official exempt from state, city, and county taxes**. Includes US government agencies and its employees traveling on official business, Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the US Department of State.

☐ ***Religious, charitable, or educational organization or employee exempt from state tax only***. *Educational organizations include school districts, private or public elementary and secondary schools, and Texas institutions of higher education as defined in Section 61.003, Texas Education Code. Beginning October 1, 2003, non-Texas institutions of higher education* (public and private universities, junior colleges, community colleges) must pay the state hotel occupancy tax. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim the exemption.

☐ ***Other. Organization exempt by law other than Chapter 156, Tax Code.*** *Specify reason for exempt status below.* **Supporting Documentation Required.**

Name of exempt organization	Organization exempt status (Religious, charitable, educational, governmental)

Address of exempt organization *(Street and number, city, state, ZIP code)*

GUEST CERTIFICATION: I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.

Guest name (Please print)

sign here	Date

FOR HOTEL/MOTEL USE ONLY *(OPTIONAL)*

Name of hotel/motel

Address of hotel/motel (Street and number, city, state, ZIP code)

Room rate	Local tax	Exempt state tax	Amount paid by guest	Method of payment

You have certain rights *under Ch. 559, Government Code, to review, request, and correct information we have on file about you. To review or correct your state tax-related information, contact the Texas State Comptroller's office.*

Hotels may require verification before accepting a hotel occupancy tax exemption certificate. An organization may qualify for hotel occupancy tax exemption even when it does not have a Comptroller's letter of hotel tax exemption or cannot be found on the Comptroller's list of exempt organizations. Some examples include churches, public schools, and community colleges.

You may need to pay the tax until verification of hotel tax exemption can be obtained from the Comptroller's office. You can apply to the hotel for a refund or credit.

To receive verification or to apply for exemption, please contact a hotel tax specialist toll free at 1-800-252-1385 or in Austin at 512/463-4600. From a Telecommunications Device for the Deaf (TDD), call 1-800-248-4099 or in Austin 512/463-4621.

You may also visit us online at http://www.window.state.tx.us/taxinfo/exempt/. Receive tax help via e-mail at exempt.orgs@cpa.state.tx.us.

MUNI SERVICES

TEXAS HOTEL OCCUPANCY TAX INFORMATION FOR LODGING PROVIDERS

This information is intended as a *guideline* for determining rent exempt from the local Hotel Occupancy Tax only. The meaning of the word "employee" can be inclusive of "officer" and "member."

Term Exemption:

For stays of more than thirty (30) continuous days; -- that is, after thirty (30) consecutive days' stay. The tax must be collected for days one (1) through thirty (30), unless there is in an indication in writing to rent the accommodations for longer than thirty continuous (30) days given by the lodger.

Personal Status Exemptions:

Federal employees presenting documentation. The American Red Cross, federal credit unions and the regional home loan banks are considered instrumentalities of the federal government.

Foreign diplomats presenting identification issued by the United States Department of State.

State of Texas employees presenting the Photo ID Hotel Tax Exemption Card or other documentation indicating that the bearer is Exempt from paying the Hotel Occupancy Tax.

Employees of Texas Housing Authorities and Housing Finance Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Health Facilities Development Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Public Facilities Corporations presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Electric Cooperatives and Telephone Cooperatives presenting a Hotel Occupancy Tax Exemption Certificate.

Note: For guest rooms contracted and paid for directly by any of the above named entities, the rent would be exempt from taxation.

TEXAS HOTEL OCCUPANCY TAX INFORMATION FOR LODGING PROVIDERS

All of the exemptions presented on the foregoing page are also applicable to the State Hotel Occupancy Tax. In addition, these Personal Status Exemptions apply to the State Hotel Occupancy Tax (but not to the local Tax):

Employees of Texas public and private Universities, Colleges and Junior Colleges presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Texas Regional Education Service Centers presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Elementary and Secondary Educational Organizations in Texas, other states and foreign countries presenting a Hotel Occupancy Tax Exemption Certificate.

Employees of Charitable Organizations presenting State Comptroller's letter of exemption.

Employees of Religious Organizations presenting State Comptroller's letter of exemption.

Note: The exempt status of any organization can be instantly checked at the State Comptroller's website, http://www.window.state.tx.us/taxinfo/hotel/ , or by telephoning the Comptoller's office toll free at 1-800-252-1385.

January 2009

City Council Meeting
April 8, 2010
Agenda Item Transmittal

Agenda Item #: **3**

Agenda Title: **Proclamation: Relay for Life April 16-17, 2010**

Council Action to be taken: Presentation of certificate by Mayor

Initiating Department: City Administration

Staff Contact: Susan Brock, City Clerk

1. INTRODUCTION/PURPOSE

The City of Taylor and staff participate in the Relay for Life Event each year.

2. DESCRIPTION/ JUSTIFICATION

Relay for Life is an overnight team event that increases awareness of cancer in the community and raises much needed funds to fight the disease. This money supports life saving research, education, advocacy and patient services available in the community.

3. FINANCIAL/BUDGET

None

4. TIMELINE CONSIDERATIONS

The Relay for Life event is Friday April 16-Saturday April 17, 2010 at Memorial Field.

5. RECOMMENDATION

Presentation by Mayor.

6. REFERENCE FILES

3a. Proclamation

PROCLAMATION

RELAY FOR LIFE

WHEREAS, the Taylor Unit of the American Cancer Society and its Relay for Life Committee are proud to present their Annual "Relay for Life" to raise money and awareness, and to remember lost struggles and celebrate with those who are winning the battle against cancer; and

WHEREAS, this year the event will be held April 16-17, 2010 at Taylor Memorial Field and is an overnight cancer survivor's celebration in which the opening lap of the event will feature cancer survivors; and

WHEREAS, the Relay Teams, who have worked hard to raise funds for the fight against cancer, will be represented on the track at all times during the event; and

WHEREAS, the American Cancer Society continues to search for a cure through vital research, and has the task of educating our community of the risks of cancer.

NOW, THEREFORE, the City Council of the City of Taylor does hereby proclaim April 16-17, 2010, as

RELAY FOR LIFE DAYS

PROCLAIMED this the 8th day of April 2010.

____
Rod Hortenstine, Mayor

City Council Meeting
April 8, 2010
Agenda Item Transmittal

Agenda Item #: 4

Agenda Title: Consider accepting public improvements for Advance Highway 79 Storage facility.

Council Action to be taken: Approve, deny or table

Initiating Department: Public Works

Staff Contact: **Danny Thomas, Director of Public Works**

1. INTRODUCTION/PURPOSE

To consider accepting ownership of public improvements regarding the Advance Highway 79 Storage Project located at 4105 W. Hwy 79 Taylor Texas.

2. DESCRIPTION/ JUSTIFICATION

The principal, Lockhart Contracting Services, Inc. and DeWalt Construction installed utility devices. This included installation of 600 L.F. (Linear Feet) of 12" C900/PVC Water main, 410 L.F. (Linear Feet) 8" C900/PVC Water Main...Three (3) 12"gate valves, one (1) 8" gate vales...and three (3) Fire hydrants meeting Engineering Specification Standards. With an effective date for the start of the Two (2) year Maintenance Bond period on March 17, 2010 in the amount of $98,732.82 from Sure Tech Insurance Company

3. FINANCIAL/BUDGET

4. TIMELINE CONSIDERATIONS

5. RECOMMENDATION

Staff recommends accepting ownership.

6. REFERENCE FILES

4a. Maintenance Bond

SureTec Insurance Company

MAINTENANCE BOND

Bond No. 5070993

KNOW ALL MEN BY THESE PRESENTS, that we Lockhart Contracting Services, Inc. as Principal, and SureTec Insurance Company, as Surety, are held and firmly bound unto City of Taylor as Obligee, in the penal sum of Ninety Eight Thousand Seven Hundred Thirty Two Dollars and Eighty Two Cents ($ 98,732.82) to which payment well and truly to be made we do bind ourselves, and each of our heirs, executors, administrators, successors and assigns jointly and severally, firmly by these presents.

WHEREAS, the said Principal has entered into a contract with City of Taylor dated ____________ for Advanced HWY 79 Storage- Approx 1000 Ft of Water Line Improvement at 4105 W Hwy 79 Taylor, TX, which contract is hereinafter referred to as the "Contract."

WHEREAS, said Obligee requires that the Principal furnish a bond conditioned to guarantee for the period of Two year (s) after substantial completion of the work performed under the Contract against defects in workmanship and materials in the Work which would have been the responsibility under the Contract for which written notice is made to Surety during said period.

NOW THEREFORE, THE CONDITIONS OF THIS OBLIGATION IS SUCH that, if the Principal shall indemnify the Obligee for all loss that the Obligee may sustain by reason of any defective materials or workmanship in the Work which may become apparent and with respect to which notice is delivered to Surety in writing during the period of Two year (s) from and after date of substantial completion of the work, then this obligation shall be void, otherwise to remain in full force and effect.

No right of action shall accrue hereunder to or for the benefit of any person or entity other the Obligee named herein, nor shall any suit be filed or action maintained on this bond more than twenty five (25) months after the date of the earliest timely notice of defect by Obligee to Surety.

SIGNED, SEALED AND DATED THIS 17th day of March, 2010.

Lockhart Contracting Services, Inc.

Principal

By: ____________________

____

By: ____________________

Don H. Cast, Attorney-in-Fact

POA #: 5070993

SureTec Insurance Company

LIMITED POWER OF ATTORNEY

Know All Men by These Presents, That SURETEC INSURANCE COMPANY (the "Company"), a corporation duly organized and existing under the laws of the State of Texas, and having its principal office in Houston, Harris County, Texas, does by these presents make, constitute and appoint

Don H. Cast

its true and lawful Attorney-in-fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver any and all bonds, recognizances, undertakings or other instruments or contracts of suretyship to include waivers to the conditions of contracts and consents of surety for:

Principal: Lockhart Contracting Services, Inc.
Obligee: City of Taylor
Amount: $ 98,732.82

and to bind the Company thereby as fully and to the same extent as if such bond were signed by the President, sealed with the corporate seal of the Company and duly attested by its Secretary, hereby ratifying and confirming all that the said Attorney-in-Fact may do in the premises. Said appointment is made under and by authority of the following resolutions of the Board of Directors of the SureTec Insurance Company:

Be it Resolved, that the President, any Vice-President, any Assistant Vice-President, any Secretary or any Assistant Secretary shall be and is hereby vested with full power and authority to appoint any one or more suitable persons as Attorney(s)-in-Fact to represent and act for and on behalf of the Company subject to the following provisions:

Attorney-in-Fact may be given full power and authority for and in the name of and of behalf of the Company, to execute, acknowledge and deliver, any and all bonds, recognizances, contracts, agreements or indemnity and other conditional or obligatory undertakings and any and all notices and documents canceling or terminating the Company's liability thereunder, and any such instruments so executed by any such Attorney-in-Fact shall be binding upon the Company as if signed by the President and sealed and effected by the Corporate Secretary.

Be it Resolved, that the signature of any authorized officer and seal of the Company heretofore or hereafter affixed to any power of attorney or any certificate relating thereto by facsimile, and any power of attorney or certificate bearing facsimile signature or facsimile seal shall be valid and binding upon the Company with respect to any bond or undertaking to which it is attached. *(Adopted at a meeting held on 20th of April, 1999.)*

In Witness Whereof, SURETEC INSURANCE COMPANY has caused these presents to be signed by its President, and its corporate seal to be hereto affixed this 1st day of April, A.D. 2007.

SURETEC INSURANCE COMPANY

By: ______________________
B.J. King, President

State of Texas ss:
County of Harris

On this 1st day of April, A.D. 2007 before me personally came B.J. King, to me known, who, being by me duly sworn, did depose and say, that he resides in Houston, Texas, that he is President of SURETEC INSURANCE COMPANY, the company described in and which executed the above instrument; that he knows the seal of said Company; that the seal affixed to said instrument is such corporate seal; that it was so affixed by order of the Board of Directors of said Company; and that he signed his name thereto by like order.

RHONDA MCCARY
Notary Public, State of Texas
My Commission Expires
September 11, 2010

Rhonda McCary
Rhonda McCary, Notary Public
My commission expires September 11, 2010

I, M. Brent Beaty, Assistant Secretary of SURETEC INSURANCE COMPANY, do hereby certify that the above and foregoing is a true and correct copy of a Power of Attorney, executed by said Company, which is still in full force and effect; and furthermore, the resolutions of the Board of Directors, set out in the Power of Attorney are in full force and effect.

Given under my hand and the seal of said Company at Houston, Texas this 17th day of March, 2010, A.D.

M. Brent Beaty, Assistant Secretary

Any instrument issued in excess of the penalty stated above is totally void and without any validity.
For verification of the authority of this power you may call (713) 812-0800 any business day between 8:00 am and 5:00 pm CST.

SureTec Insurance Company

THIS BOND RIDER CONTAINS IMPORTANT COVERAGE INFORMATION

Statutory Complaint Notice

To obtain information or make a complaint: You may call the Surety's toll free telephone number for information or to make a complaint at: 1-866-732-0099. You may also write to the Surety at:

SureTec Insurance Company
9737 Great Hills Trail, Suite 320
Austin, Tx 78759

You may contact the Texas Department of Insurance to obtain information on companies, coverage, rights or complaints at 1-800-252-3439. You may write the Texas Department of Insurance at:

PO Box 149104
Austin, TX 78714-9104
Fax#: 512-475-1771
Web: http://www.tdi.state.tx.us
Email: ConsumerProtection@tdi.state.tx.us

PREMIUM OR CLAIM DISPUTES: Should you have a dispute concerning your premium or about a claim, you should contact the Surety first. If the dispute is not resolved, you may contact the Texas Department of Insurance.

Terrorism Risks Exclusion

The Bond to which this Rider is attached does not provide coverage for, and the surety shall not be liable for, losses caused by acts of terrorism, riot, civil insurrection, or acts of war.

Exclusion of Liability for
Mold, Mycotoxins, Fungi & Environmental Hazards

The Bond to which this Rider is attached does not provide coverage for, and the surety thereon shall not be liable for, molds, living or dead fungi, bacteria, allergens, histamines, spores, hyphae, or mycotoxins, or their related products or parts, nor for any environmental hazards, bio-hazards, hazardous materials, environmental spills, contamination, or cleanup, nor the remediation thereof, nor the consequences to persons, property, or the performance of the bonded obligations, of the occurrence, existence, or appearance thereof.

City Council Meeting
April 8, 2010
Agenda Item Transmittal

Agenda Item #:	**5**
Agenda Title:	Consider introducing Ordinance 2010-14 regarding a request by Michael and Patricia Daffin to voluntarily add 5 acres to the City of Taylor's Extra Territorial Jurisdiction.
Council Action to be taken:	Consider Introduction of Ordinance 2010-14
Initiating Department:	Community Development
Staff Contact:	**John Elsden, AICP, City Planner**

1. INTRODUCTION/PURPOSE

The purpose of this item is to consider introducing Ordinance 2010-14 adding 5 acres to the City's ETJ as requested by Mr. Daffin.

2. DESCRIPTION/ JUSTIFICATION

On March 1, 2010, Mr. Daffin by notarized document requested the City add his property to Taylor's ETJ. The property amounts to 5 acres in two parcels, with one parcel of 4 acres and one parcel of 1 acre.

The property is located south of US 79, and west of and along FM 3349. The City's voluntary ETJ extends down to CR 129.

At the Council meeting of February 9, 2010, Council recommended that staff contact the property owner of this parcel (it was later discovered there are three parcels) to find out if the owner was interested in being a part of Taylor's ETJ. The second property owner, Herbert Raesz, owner of 71.25 acres, has been unresponsive in our attempts to contact him.

3. FINANCIAL/BUDGET

N/A

4. TIMELINE CONSIDERATIONS

N/A

5. RECOMMENDATION

Staff recommends introduction of Ordinance 2010-14.

6. REFERENCE FILES

5a Ordinance 2010-14
5b Location Map of Daffin property
5c Daffin Signed Document as request for property to be part of ETJ

ORDINANCE NO. 2010-14

AN ORDINANCE EXPANDING THE EXTRATERRITORIAL JURISDICTION OF THE CITY OF TAYLOR, TEXAS, IN ACCORDANCE WITH THE PROVISIONS OF SECTION 42.022 OF THE TEXAS LOCAL GOVERNMENT CODE THROUGH A VOLUNTARY REQUEST OF THE OWNER THAT THE OWNER'S PROPERTY BE INCLUDED WITHIN THE CITY OF TAYLOR, TEXAS, EXTRATERRITORIAL JURISDICTION; AND HAVING A SAVINGS CLAUSE.

WHEREAS, Michael and Patricia Daffin are the owners of the real property shown in Exhibit "A", attached hereto and incorporated by reference herein; and

WHEREAS, Section 42.022 allows the City of Taylor to expand it's extraterritorial jurisdiction boundaries beyond the distance limitations imposed by Section 42.021 to include an area contiguous to City of Taylor's existing Extraterritorial Jurisdiction, hereinafter referred to as "ETJ", if an owner requests expansion of the ETJ voluntarily; and

WHEREAS, the property owned by Michael and Patricia Daffin, shown on Exhibit "A", is contiguous to the City of Taylor existing ETJ and consists of 5 acres; and

WHEREAS, Michael and Patricia Daffin voluntarily requested that their property be included within the City of Taylor ETJ; and

WHEREAS, the City of Taylor desires to add the property shown in Exhibit "A" to the Taylor ETJ, all of which hereinafter shall be referred to as "the Property".

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS, that:

SECTION 1. All of the facts recited in the preamble to this Ordinance are hereby found by the City Council to be true and correct and are incorporated by reference herein and expressly made a part hereof, as if copied herein verbatim.

SECTION 2. The Property is hereby accepted into the Extraterritorial Jurisdiction of the City of Taylor, Texas, thereby expanding the City of Taylor Extraterritorial Jurisdiction to include the Property.

SECTION 3. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to by invalid or unconstitutional; and the City Council of the City of Taylor, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

SECTION 4. In accordance with Article VIII, Section 1 of the City Charter, this Ordinance was introduced before the City Council of the City of Taylor, Texas, on the 8th day of April, 2010.

PASSED, APPROVED and ADOPTED on this the ________ day of ________________, 2010.

____
Rod Hortenstine, Mayor
City of Taylor, Texas

ATTEST:

____
Susan Brock, City Clerk

APPROVED AS TO FORM:

____
Ted W. Hejl, City Attorney

CERTIFICATE

THE STATE OF TEXAS
COUNTY OF WILLIAMSON

I, Susan Brock, being the current City Clerk of the City of Taylor, Texas, do hereby certify that the attached is a true and correct copy of Ordinance No. 2010-14, passed and approved by the City Council of the City of Taylor, Texas, on the _________ day of ____________, 2010, and such Ordinance was duly introduced, passed, approved and adopted at meetings open to the public and notices of the meetings, giving the dates, places, and subject matter thereof, were posted as prescribed by Government Code Section 551.043.

Witness my hand and seal of office this the _________ day of ____________, 2010.

____
Susan Brock
City Clerk

03-01-2010 03-01-2010

I would like for my property to be included in the Taylor ETJ.(ref: R020828: R020829).

AW0446 MULLEN, WM, SUR, ACRES 4.0
AW 0446 MULLEN, WM, SUR, ACRES 1.0

Michael Daffin 03-01-2010

CHRISTINE SILVA GONZAIEs * A - NOTARY,
STATE OF TEXAS ~ MY COMMISSION EXPIRES 02-12-2011

Patricia Daffin

Patricia Daffin

above signed by Michael Daffin
in front of notary 3-2-2010

Christine Silva Gonzales

EXHIBIT A


79
CR 132
F M 3349
Daffin Property
FM 1660
N
0.25
0.125
0
0.25
0.5
0.75
1
Miles

City Council Meeting
April 8, 2010
Agenda Item Transmittal

Agenda Item #:	**6**
Agenda Title:	Consider introducing Ordinance 2010-15 allowing collection of fees contracted by a third party.
Council Action to be taken:	Introduce ordinance.
Initiating Department:	Finance Department
Staff Contact:	**Rosemarie Dennis, Finance Director**

1. INTRODUCTION/PURPOSE

To discuss and consider the official introduction of Ordinance 2010-15, which will allow collection of fees contracted by a third party.

2. DESCRIPTION/ JUSTIFICATION

Revenue Rescue has informed staff that a problem with collecting from individuals who were responsible of Fire Services. They were advised by an insurance company that our Fees Ordinance does not specifically hold the individual person responsible nor does state that a third party can directly bill that individual. The city attorney as drafted this ordinance which staff feel is sufficient and satisfies all parties.

3. FINANCIAL/BUDGET

We anticipate we will see an increase in collection by Revenue Rescue.

4. TIMELINE CONSIDERATIONS

Staff is requesting immediate consideration.

5. RECOMMENDATION

Staff recommends that Ordinance 2010-15 be officially declared introduced.

6. REFERENCE FILES

6a. Ordinance 2010-15 Allowing Collection of Fees.

ORDINANCE NO. 2010-15

AN ORDINANCE ALLOWING COLLECTION OF FEES, COSTS EXPENSES AND ALL OTHER CHARGES FOR FIRE, EMERGENCY, RESCUE AND OTHER SIMILAR SERVICES RENDERED BY THE CITY; ALLOWING COLLECTION FROM ALL PERSONS OR ENTITIES RECEIVING SUCH SERVICES AND FROM ANY PERSON OR ENTITY LIABLE FOR PAYMENT OF THE SERVICES; ALLOWING THE CITY TO CONTRACT WITH THIRD PARTIES FOR SUCH COLLECTION; PROVIDING SAVINGS, REPEALER, AND SEVERABILITY CLAUSES; PROVIDING FOR OPEN MEETINGS.

Whereas, the City of Taylor, Texas, (herein the "City"), desires to recover fees, costs, expenses and all other similar charges ("Costs") for services provided by the City in rendering fire, emergency, rescue and other similar services ("Services"); and

Whereas, it is in the best interest of the City that the Costs be recovered.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS, THAT:

Section 1. **Finding of Fact**. The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. **Collection.** Fees, costs, expenses and all other similar charges incurred by the City in rendering fire, emergency, rescue and other similar services shall be subject to collection by the City.

Section 3. **Parties Subject to Collection**. All persons or entities having received the Services and all persons or entities responsible for payment of the Services shall be subject to collection by the City.

Section 4. **Methods Of Collection.** The City shall undertake collection against any person or entity receiving or responsible for the Services, or shall contract for the collection with third parties.

Section 5. **Conflicting Ordinances**. All prior ordinances of the City dealing with or applicable to collection of the Costs for Services are hereby amended to the extent of any conflict herewith. In the event of a conflict or inconsistency between this Ordinance and any other code or ordinance of the City, the terms and provisions of this Ordinance shall govern.

Section 6. **Severability**. Should any section or part of this Ordinance be held unconstitutional, illegal, or invalid, or the application to any person or circumstance thereof ineffective or inapplicable, such unconstitutionality, illegality, invalidity, or ineffectiveness of such section or part shall in no way affect, impair or invalidate the remaining portion or portions thereof; but as to such remaining portion or portions, the same shall be and remain in full force and effect and to this end the provisions of this Ordinance are declared to be severable.

Section 7. **Open Meetings**. It is hereby officially found and determined that the meeting at which this Ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, *Chapt. 551, Texas Government Code*.

In accordance with Article VIII, Section 1 of the City Charter, this Ordinance was introduced before the City Council of the City of Taylor, Texas, on the ___ day of ____, 2010.

PASSED, APPROVED and ADOPTED on this the ______ day of ____________, 2010.

____
Rodney Hortenstine, Mayor

ATTEST:

____
Susan Brock, City Clerk

APPROVED AS TO FORM:

____
Ted W. Hejl, City Attorney

CERTIFICATE

THE STATE OF TEXAS
COUNTY OF WILLIAMSON

I, Susan Brock, being the current City Clerk of the City of Taylor, Texas, do hereby certify that the attached is a true and correct copy of Ordinance No. 2010-15, passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of ____________, 2010, and such Ordinance was duly introduced, passed, approved and adopted at meetings open to the public and notices of the meetings, giving the dates, places, and subject matter thereof, were posted as prescribed by Government Code Section 551.043.

Witness my hand and seal of office this, the _____ day of ____________, 2010.

____
Susan Brock
City Clerk