



**ADMINISTRATION**

285 Uptown Blvd., Bldg. 100  
Cedar Hill, TX 75104  
O. 972.291.5100  
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**NOTICE OF MEETING  
BOARD OF DIRECTORS  
CEDAR HILL CRIME CONTROL AND PREVENTION DISTRICT  
TUESDAY, MAY 13, 2014  
EXECUTIVE BRIEFING ROOM  
CEDAR HILL GOVERNMENT CENTER  
285 UPTOWN BLVD. – BLDG. 100  
CEDAR HILL, TEXAS  
5:00 – 5:15 P.M.**

**AGENDA**

**I. CALL THE MEETING TO ORDER.**

**II. PUBLIC HEARINGS:**

1. Conduct a Public Hearing on the repealing of the exemption from local sales and use taxes on receipts from the sale of telecommunications services within the Cedar Hill Crime Control and Prevention District; and consider adoption of Resolution No. R14-405 authorizing the imposition of such tax.

2. Conduct a Public Hearing on the sales and use tax on gas and electricity for residential use within the Cedar Hill Crime Control and Prevention District and consider adoption of Resolution No. R14-406 authorizing the imposition of such tax.

**III. Adjourn.**

I certify that the above notice of meeting was posted in accordance with the Texas Open Meetings Act on the 9th day of May 2014.

*Lyn Hill*  
**City Secretary**

This facility is wheelchair accessible. If you plan to attend this public meeting and you have a disability that requires special arrangements, please call 972-291-5100 Ext. 1011 or (TDD) 1-800-RELAY TX (1-800-735-2989) at least 48 hours in advance. Reasonable accommodations will be made to assist your needs.

**PREMIER STATEMENTS**

**CEDAR HILL HAS DISTINCTIVE CHARACTER  
CEDAR HILL HAS EXCELLENT, SAFE & EFFICIENT INFRASTRUCTURE  
CEDAR HILL IS SAFE  
CEDAR HILL IS CLEAN  
CEDAR HILL HAS TEXAS SCHOOLS OF CHOICE  
CEDAR HILL HAS VIBRANT PARKS AND NATURAL BEAUTY  
CEDAR HILL HAS A STRONG AND DIVERSE ECONOMY**

**CITY COUNCIL VALUES**

**CITIZEN INPUT AND PARTICIPATION  
ACCOUNTABILITY AND RESPONSIVENESS  
DIVERSITY AND RESPECT FOR INDIVIDUAL DIFFERENCES  
HIGHEST ETHICAL STANDARDS AND INTEGRITY  
TEAMWORK AND REGIONAL COOPERATION  
EXCELLENCE AND CONTINUOUS IMPROVEMENT**

*I certify that the attached notice and agenda of items to be considered by the City Council was removed by me from the Government Center bulletin board on the \_\_\_\_\_ day of \_\_\_\_\_, 2014,*

**By:** \_\_\_\_\_

CITY OF CEDAR HILL  
CITY COUNCIL AGENDA ITEM

Agenda Date: May 13, 2014

**Agenda Item Wording:** Conduct a Public Hearing on the repealing of the exemption from local sales and use taxes on receipts from the sale of telecommunications services within the Cedar Hill Crime Control and Prevention District (CCPD) boundaries; and consider adoption of Resolution No. R14-405 authorizing the imposition of such tax.

**Summary:**

State law provides that telecommunication services are subject to state sales tax but are exempt from local taxes. However, the Texas Tax Code Provides authority for the board of Directors of the Cedar Hill CCPD to repeal the exemption and impose sales and use tax on telecommunication services within the CCPD boundaries.

Resolutions imposing the tax must be approved by a majority vote of the CCPD Board of Directors. The Resolution must be sent to the State Comptroller by certified mail. After receipt by the Comptroller, a full calendar quarter will need to elapse before the taxes become effective.

This Resolution has been reviewed and approved as to form by legal counsel.

**Funding Source:** N/A

**Recommended Action:** Conduct the Public Hearing and adopt Resolution No. R14-205

**Department:** Finance

**Contact / Phone No:** Martin Avila

972 291-5100 ext. 1063

**Attachments:** Yes

If yes, how many pages: 2

**RESOLUTION NO. R14-405**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CEDAR HILL CRIME CONTROL AND PREVENTION DISTRICT, REPEALING THE APPLICATION OF THE EXEMPTION FROM LOCAL SALES AND USE TAXES ON RECEIPTS FROM THE SALE OF TELECOMMUNICATIONS SERVICES WITHIN THE CEDAR HILL CRIME CONTROL AND PREVENTION DISTRICT; AUTHORIZING THE IMPOSITION OF A TAX ON RECEIPTS FROM THE SALE OF TELECOMMUNICATIONS SERVICES WITHIN THE CEDAR HILL CRIME CONTROL AND PREVENTION DISTRICT; PROVIDING FOR NOTIFICATION TO THE STATE COMPTROLLER'S OFFICE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Texas Tax Code provides authority for the Board of Directors of the Cedar Hill Crime Control and Prevention District (herein the "District"), by a majority vote to repeal the application of the sales and use tax exemption for telecommunications services sold within the District; and

**WHEREAS**, the Texas Tax Code requires a copy of this Resolution to be sent to the State Comptroller's office by certified mail, return receipt requested, or by registered mail.

**WHEREAS**, the repeal of the application of the exemption from local sales and use taxes on receipts from the sale of telecommunications services within the District takes effect on the first day of the first calendar quarter after the expiration of the first complete calendar quarter after the date on which the Comptroller receives notification of this Resolution.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CEDAR HILL CRIME CONTROL AND PREVENTION DISTRICT, THAT:**

**SECTION 1.** All of the above premises are found to be true and correct factual and legislative determinations of the Cedar Hill Crime Control and Prevention District and are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.

**SECTION 2. Taxation of Telecommunications Services**

- (a) A tax is hereby authorized and imposed on all receipts from the sale of telecommunications services within the District. For purposes of this section, the sale of telecommunications services is consummated at the location of the telephone or other telecommunications device from which the call or other communication originates. If the point of origin cannot be determined, the sale is consummated at the address to which the call or other communication is billed.

- (b) The application of the exemption from local sales and use taxes on receipts from the sale of telecommunications services within the District is hereby repealed.
- (c) The rate of tax imposed by this section shall be the same as the rate imposed by the District for all other local sales and use taxes in the District.
- (d) The City Secretary shall forward to the State Comptroller's office by certified mail, return receipt requested, or by registered mail, a copy of this Resolution.

**SECTION 3.** It is hereby declared to be the intention of the Cedar Hill Crime Control and Prevention District that the phrases, clauses, sentences, paragraphs and sections of this Resolution are severable, and if any phrase, clause, sentence, paragraph or section of this Resolution shall be declared to be unconstitutional or invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution.

**SECTION 4.** This Resolution shall become effective immediately upon its passage and approval.

**RESOLVED, PASSED and APPROVED** at a meeting of the Board of Directors of the Cedar Hill Crime Control and Prevention District on the \_\_\_\_\_ day of \_\_\_\_\_, 2014, by a vote of \_\_\_\_ ayes, \_\_\_\_ nays, and \_\_\_\_ abstentions.

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ROB FRANKE, President  
Cedar Hill Crime Control and Prevention District  
Board of Directors

ATTEST:

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Lyn Hill, City Secretary

CITY OF CEDAR HILL  
CITY COUNCIL AGENDA ITEM

Agenda Date: May 13, 2014

**Agenda Item Wording:** Conduct a Public Hearing on the sales and use tax on gas and electricity for residential use within the Cedar Hill Crime Control and Prevention District (CCPD) and consider adoption of Resolution No. R14-406 authorizing the imposition of such tax.

**Summary:**

The City of Cedar Hill currently charges state sales tax on gas and electricity for residential use. State law also allows the imposition of sales and use tax on gas and electricity services within the CCPD boundaries.

Resolutions imposing the tax must be approved by a majority vote of the CCPD Board of Directors. The Resolution must be sent to the State Comptroller by certified mail. After receipt by the Comptroller, a full calendar quarter will need to elapse before the taxes become effective.

This Resolution has been reviewed and approved as to form by legal counsel.

**Funding Source:** N/A

**Recommended Action:** Conduct the Public Hearing and adopt Resolution No. R14-206

**Department:** Finance  
**Contact / Phone No:** Martin Avila 972 291-5100 ext. 1063

**Attachments:** Yes If yes, how many pages: 3

**RESOLUTION NO. R14-406**

**A RESOLUTION OF THE CEDAR HILL CRIME CONTROL AND PREVENTION DISTRICT, AUTHORIZING THE IMPOSITION OF THE CRIME CONTROL AND PREVENTION DISTRICT SALES AND USE TAX AT THE RATE OF ONE-EIGHTH OF ONE PERCENT ON GAS AND ELECTRICITY FOR RESIDENTIAL USE; PROVIDING FOR THE NOTIFICATION OF THE STATE COMPTROLLER'S OFFICE; PROVIDING FOR THE NOTIFICATION OF GAS AND ELECTRIC COMPANIES WITHIN THE BOUNDARIES OF THE CEDAR HILL CRIME CONTROL AND PREVENTION DISTRICT; PROVIDING FOR THE PUBLICATION OF THIS RESOLUTION; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, on April 24<sup>th</sup>, 2012 the City Council of the City of Cedar Hill, Texas, passed Ordinance No. 2012-471 proposing the creation of the Cedar Hill Crime Control and Prevention District and establishing its boundaries as coterminous with the City of Cedar Hill's corporate boundaries; and

**WHEREAS**, on May 8, 2012, the City Council of the City of Cedar Hill, Texas, appointed itself as the temporary Board of Directors of the Cedar Hill Crime Control and Prevention District in accordance with Texas Local Government Code § 363.052; and

**WHEREAS**, on August 14, 2012, the City Council of the City of Cedar Hill, Texas, passed Ordinance No. 2012-476 ordering a special election to be held on the November 6, 2012 uniform election date on the proposition of the creation of the Cedar Hill Crime Control and Prevention District in accordance with Texas Local Government Code § 363.054; and

**WHEREAS**, on November 6, 2012 the eligible voters of the Cedar Hill Crime Control and Prevention District approved the crime control and prevention sales and use tax at a rate of one-eighth of one percent, as provided by Chapter 363 of the Texas Local Government Code and Section 321.108 of the Texas Tax Code; and

**WHEREAS**, the City of Cedar Hill, Texas, imposes a tax on the residential use of gas and electricity pursuant to Section 321.105 of the Texas Tax Code; and

**WHEREAS**, Section 321.1055 of the Texas Tax Code provides the authority for the Board of Directors of the Cedar Hill Crime Control and Prevention District to approve, by a majority vote of the membership of the Board of Directors following a public hearing, an order or resolution authorizing the imposition of the crime control and prevention district sales tax authorized by Section 321.108 of the Texas Tax Code on receipts from the sale, production, distribution, lease, or rental of, and the use storage or other consumption within the crime control and prevention district of gas and electricity for residential use; and

**WHEREAS**, consistent with Section 321.1055(b) of the Texas Tax Code, the Board of Directors of the Cedar Hill Crime Control and Prevention District held a public hearing on May 13, 2014,

and considered public comments provided on the imposition of the crime control and prevention district sales tax authorized by Section 321.108 of the Texas Tax Code, at a rate of one-eighth of one percent on receipts from the sale, production, distribution, lease or rental of, and the use, storage, or other consumption within the crime control and prevention district of gas and electricity for residential use, as authorized by Section 321.1055 of the Texas Tax Code.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE CEDAR HILL CRIME CONTROL AND PREVENTION DISTRICT, THAT:**

- SECTION 1.** All of the above premises are found to be true and correct factual and legislative determinations of the Cedar Hill Crime Control and Prevention District and are hereby approved and incorporated into the body of this Resolution as if copied in their entirety.
- SECTION 2.** The crime control and prevention district sales tax, at the rate of one-eighth of one percent, is hereby authorized and imposed on receipts from the sale, production, distribution, lease or rental of, and the use, storage, or other consumption within the crime control and prevention district of gas and electricity for residential use, as authorized by Section 321.1055 of the Texas Tax Code.
- SECTION 3.** The City Secretary shall forward to the State Comptroller's office by certified mail, return receipt requested, or by registered mail, a copy of this Resolution.
- SECTION 4.** The City Secretary shall send by certified mail, return receipt requested, or by registered mail, a copy of this Resolution, and a copy of the Cedar Hill Crime Control and Prevention District's boundaries to each gas and electric company whose customers are subject to the tax imposed by this Resolution.
- SECTION 5.** The City Secretary shall cause this Resolution to be published in a newspaper of general circulation within the Cedar Hill Crime Control and Prevention District.
- SECTION 6.** It is hereby declared to be the intention of the Cedar Hill Crime Control and Prevention District that the phrases, clauses, sentences, paragraphs and sections of this Resolution are severable, and if any phrase, clause, sentence, paragraph or section of this Resolution shall be declared to be unconstitutional or invalid by any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution.
- SECTION 7.** This Resolution shall become effective immediately upon its passage and approval.



**RESOLVED, PASSED and APPROVED** at a meeting of the Board of Directors of the Cedar Hill Crime Control and Prevention District on the \_\_\_\_\_ day of \_\_\_\_\_, 2014, by a vote of \_\_\_\_ ayes, \_\_\_\_ nays, and \_\_\_\_ abstentions.

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Rob Franke, President  
Cedar Hill Crime Control and Prevention District  
Board of Directors

ATTEST:

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Lyn Hill, City Secretary