



**NOTICE OF SPECIAL WORK SESSION AND
SPECIAL MEETING AGENDA
LANCASTER RECREATIONAL DEVELOPMENT CORPORATION, TYPE B
LANCASTER RECREATION CENTER GRAND HALL
1700 VETERANS MEMORIAL PARKWAY, LANCASTER, TEXAS**



Monday, September 27, 2021 - 5:30 PM

While one or more Board Members may be present via video or audio link, a quorum of the Lancaster Recreational Development Corporation will be at the Lancaster Recreation Center Grand Hall, as required by the Texas Open Meetings Act.

Please click the link below for forms:

<https://www.lancaster-tx.com/1413/Notice-Regarding-Public-Participation>

Please click the link below to join the webinar:

https://us02web.zoom.us/join/register/tZctdO-ugzouH9WQkI43DyRqOrel_heP8La6

5:30 P.M. SPECIAL WORK SESSION

1. Discuss a repayment to the Texas Comptroller in the amount of forty-six thousand, seven hundred, seventy-five dollars (\$46,775) for a taxpayer claim of over accrual of use taxes.

ADJOURN SPECIAL WORK SESSION

5:35 P.M. SPECIAL MEETING:

CALL TO ORDER

PUBLIC TESTIMONY:

At this time citizens who have pre-registered before the call to order will be allowed to speak on consent or action items on the agenda, with the exception of public hearings, for a length of time not to exceed three minutes. Anyone desiring to speak on an item scheduled for a public hearing is requested to hold their comments until the public hearing on that item.

CONSENT AGENDA:

Items listed under the consent agenda are considered routine and are generally enacted in one motion. The exception to this rule is that a Commission Member may request one or more items to be removed from the consent agenda for separate discussion and action.

1. Consider approval of minutes from the Lancaster Recreational Development Corporation Regular Meeting held on July 20, 2021.

ADJOURNMENT

ACCESSIBILITY STATEMENT: Meetings of the Lancaster Boards and Commissions are held in municipal facilities that are wheelchair-accessible. For sign interpretive services, call the City Secretary's office, 972-218-1311, or TDD 1-800-735-2989, at least 72 hours prior to the meeting. Reasonable accommodation will be made to assist your needs.

Certificate

I hereby certify the above Notice of Meeting was posted at Lancaster City Hall on September 24, 2021 @ 4:00 p.m. and copies thereof were provided to the Lancaster Recreational Development Corporation, Type B, Board members.

A handwritten signature in blue ink, reading "Carey D. Neal, Jr.", is written over a horizontal line.

Carey D. Neal, Jr.

Assistant City Manager

CITY OF LANCASTER BOARDS AND COMMISSIONS

LRDC Special Work Session and Special Meeting

1.

Meeting Date: 09/27/2021

Policy Statement: This request supports the City Council 2021-2022 Policy Agenda

Goal(s): Financially Sound Government

Submitted by: Lisa Wube, Director of Parks and Recreation

Agenda Caption:

Discuss a repayment to the Texas Comptroller in the amount of forty-six thousand, seven hundred, seventy-five dollars (\$46,775) for a taxpayer claim of over accrual of use taxes.

Background:

The purpose of this item is to inform the Lancaster Recreational Development Corporation Board (LRDC) about a sales tax refund of forty-six thousand, seven hundred, seventy-five dollars (\$46,775) from LRDC funds that was authorized by the City Council in June 2021. The refund was authorized in response to a notice received from Texas Comptroller Glenn Hegar's office concerning an overpayment by a taxpayer. The overpayment resulted from a taxpayer refund claim for the over accrual of use taxes. This claim was verified by the State Comptroller's office as a valid refund based on exemptions allowed under local sales tax statutes and documentation provided by the taxpayer to the State.

The City verified the claim presented in the Comptroller's request. Texas Tax Code Sec. 111.006 (f) prohibits the governing body from disclosing confidential taxpayer information. Therefore, it is not possible to disclose taxpayer identity. HdL Companies works as a consultant for the City of Lancaster to conduct audits on behalf of the City to ensure that the City is receiving sales and use taxes as required by state law. HdL Companies advised City staff of the potential request prior to it being received.

The sales and use tax rate is 8.25%. Of this total, 6.25% goes to the State of Texas; 1.0% is allocated to the General Fund; 0.25% is allocated to Property Tax Reduction (General Fund); 0.5% is allocated to the Lancaster Recreational Development Corporation; and 0.25% is allocated to the Lancaster Economic Development Fund.

Operational Considerations:

This payment was authorized by City Council on June 14, 2021, and paid to the State of Texas.

Fiscal Impact:

This item informs the board of a refund payment authorized by City Council in response to a notice by the Texas Comptroller to refund a tax overpayment in the amount of forty-six thousand, seven hundred, seventy-five dollars (\$46,775).

Recommendation:

This is an informational item. The Lancaster Recreational Development Corporation Fund was required to refund \$46,775 in sales tax collections due to overpayment by one taxpayer.

Attachments



GLENN HE GAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O.Box 13528 • Austin, TX 78711-3528

May 18, 2021

Ms. Sorangel O. Arenas
City Secretary
City of Lancaster
PO Box 940
Lancaster, TX 75146-0941

Dear Ms. Arenas:

This letter is to notify you that the City of Lancaster was overpaid \$190,919.10 in local sales and use taxes. The overpayment was the result of a taxpayer that filed a refund claim for the over accrual of use taxes. This claim has been verified as a valid refund based on exemptions allowed under local sales tax statutes and documentation provided by the taxpayer. Since this amount has been refunded to the taxpayer, it must now be repaid to the State.

The options to repay the erroneous amount are as follows:

- D 1) Full reimbursement by onetime check*,
- D 2) Apply all monthly collections to the overpaid amount until the amount has been repaid, or
- D 3) Enter into a 23 - month payback agreement where a monthly deduction of \$8,301.00 will be deducted for 22 months with a final deduction of \$8,297.10. This deduction would start the month after we receive your response or two months after the date of our letter if we do not receive a response. Additionally, future significant audit or onetime payments may be applied toward the repayment amount to reduce the length of the payback and notifications of those applications will be sent.

No fees of any type will be assessed on the payback amount.

If you choose option I, "full reimbursement by onetime check," the payback amount should be adjusted by the 2% service fee. Multiply the payback amount by 2% (.02); subtract the 2% amount from the payback amount, then pay the adjusted amount.

Please mark an X in the applicable box above for the option you wish to choose, have a city official sign at the bottom, and return this letter using the enclosed self- addressed envelope.

If you have any questions or need additional information, you may call me toll free at (800) 531-5441, ext. 50550. My mailing address is PO Box 13528, Austin, TX, 78711, the FAX number is (512) 475-1523 or my email is shirley.kaatz@pa.texas.gov.

Sincerely,

Shirley Kaatz
Revenue Accounting Division
Tax Allocation Section

Date _____
City Official Name Opal Mauldin-Jones
Title City Manager
Signature _____

CITY OF LANCASTER BOARDS AND COMMISSIONS

LRDC Special Work Session and Special Meeting

1.

Meeting Date: 09/27/2021

Policy Statement: This request supports the City Council 2021-2022 Policy Agenda

Goal(s):

- Financially Sound Government
- Healthy, Safe & Engaged Community
- Sound Infrastructure
- Quality Development
- Professional and Committed City Workforce

Submitted by: Lisa Wube, Director of Parks and Recreation

Agenda Caption:

Consider approval of minutes from the Lancaster Recreational Development Corporation Regular Meeting held on July 20, 2021.

Background:

Attached for your review and consideration are minutes from the Lancaster Recreational Development Corporation Regular Meeting held on July 20, 2021.

Attachments

Draft Minutes 07.20.2021

MINUTES

LANCASTER RECREATIONAL DEVELOPMENT CORPORATION (LRDC) REGULAR BOARD MEETING OF JULY 20, 2021.

The Lancaster Recreational Development Corporation (LRDC) Board of the City of Lancaster, Texas, met in a called Regular Session in the Grand Hall of the Lancaster Recreation Center, 1700 Veterans Memorial Parkway, Lancaster, TX 75134 on July 20, 2021 at 7:00 p.m. with a quorum present to-wit:

Board Members Present (Recreation Center & Zoom):

Mary Sykes, Chair
Harmonica Mays
Linda Halton
Latitia Carter
LaMonica Carter

Board Members Absent:

Sheila Wilson
William Freeman, Vice Chair

City Staff Present:

Lisa Wube, Director of Parks and Recreation
Kenne' Johnson, Administrative Assistant

Call to Order:

Chair, Mary Sykes, called the meeting to order at 7:13 p.m. on July 20, 2021.

Public Testimony

At this time citizens who have pre-registered before the call to order will be allowed to speak on consent or action items on the agenda, with the expectation of public hearings, for a length of time not to exceed three minutes. Anyone desiring to speak on an item scheduled for a public hearing is requested to hold their comments until the public hearing on that item.

There were no Speakers.

Consent Agenda:

1. Consider approval of minutes from the Lancaster Recreational Development Corporation (LRDC) meeting held on May 18, 2021.

MOTION: Board member Harmonica Mays made a motion, seconded by Board member LaMonica Carter to approve the consent agenda. The vote was cast 5 for, and 0 against (Wilson and Freeman absent).

MOTION: Board member LaMonica Carter made a motion, seconded by Board member Linda Halton, to adjourn. The vote was cast 5 for, 0 against (Wilson and Freeman absent).

Meeting was adjourned at 7:16 p.m.

ATTEST:

APPROVED:

Lisa Wube, Board Liaison

Mary Sykes, Chair