

ORDINANCE NO. O-09232019-2

AN ORDINANCE OF THE CITY OF ELKHART, TEXAS AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF ELKHART, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020 AT THE RATE OF \$0.296680 PER ONE HUNDRED DOLLARS (\$100.00), AND FOR DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR APPROVAL OF THE TAX ROLLS PRESENTED TO THE CITY COUNCIL; PROVIDING FOR REPEALING, SAVINGS, AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council hereby finds that the tax for the fiscal year beginning October 1, 2019 and ending September 30, 2020, levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council approved on September 23, 2019 a separate budget ordinance for the fiscal year beginning October 1, 2019 and the 2019 Appraisal Roll of the City of Elkhart as approved by the Anderson County Appraisal District; and

WHEREAS, pursuant to Section 26.05 of the Texas Tax Code, the Town Council held a public hearing concerning the proposed tax rate on September 9, 2019 and on September 16, 2019 and all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time; and

WHEREAS, the City Council has approved separately each of the two components of the tax rate set forth.

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

Section 1: The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2: There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2019, and ending September 30, 2020, and for each fiscal year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Elkhart, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of \$0.296680 on each One Hundred Dollars

(\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

- (a) For the purpose of defraying the current maintenance and operation expenses of the City (General Fund): \$0.276680 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the purposed of creating a Debt Service Fund to pay the interest and principle on all outstanding indebtedness which shall be applied to the payment of such interest and maturities of all outstanding bonded indebtedness: \$0.020000 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.

TOTAL tax rate: \$0.296680

Section 3: THIS TAX RATE WILL RAISE THE SAME AMOUNT OF TAXES FOR MAINTENANCE AND OPERATIONS AS LAST YEAR'S TAX RATE.

Section 4: THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.2 PERCENT AND WILL RAISE MORE TAXES FOR DEBT SERVICE THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR DEBT SERVICE ON A \$100,000 HOME BY APPROXIMATELY \$20.00.

Section 5: The taxes herein are levied according to law and shall be due and payable on October 1, 2019, and the same shall become delinquent on February 1, 2020. Should any taxpayer fail to make payment before the date of delinquency, a penalty and interest as provided by law shall be assessed until the unpaid taxes and penalty have been satisfied.

Section 6: Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that the taxes become delinquent on or after February 1, 2020 but not later than May 1, 2020 and that remain delinquent on July 1, 2020, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer.

Section 7: Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all taxes that become delinquent on or after June 1, 2020 shall, in order to defray the costs of collection, incur an additional penalty in the amount of 20% of the delinquent tax, penalty and interest.

Section 8: The tax roll for tax year 2019 for the City of Elkhart is hereby approved.

Section 9: Taxes are payable at the office of the Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 10: All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

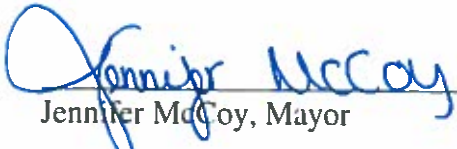
Section 11: In the event any section, sub-section, clause, sentence, or phrase of this ordinance shall be declared or adjudged invalid or unconstitutional, such adjudication shall in no means affect any other section, sub-section, clause sentence, or phrase of this ordinance, but all the rest thereof shall be in full force and effect just as though the section, sub-section, sentence, clause or phrase so declared or adjudged invalid or unconstitutional was not originally a part thereof.

Section 12: This ordinance shall be in full force and effect from and after its passage.


AND IT IS SO ORDAINED.

Passed and approved on the 23rd day of September 2019, by a record vote of 5 to 0.

CITY OF ELKHART, TEXAS


Jennifer McCoy, Mayor

ATTEST:


Ami Ashworth, City Secretary