

ORDINANCE NO. 2020-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS; PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF SIMONTON, TEXAS FOR THE YEAR 2020; PROVIDING THE DATE ON WHICH SUCH AD VALOREM TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING CERTAIN EXCEPTIONS TO THE LEVY OF SUCH AD VALOREM TAXES; PROVIDING FOR SEVERABILITY; AND, REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

* * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code (the "Tax Code") provides that before the latter of September 30th or the 60th day after the date a municipality receives the certified appraisal roll the governing body of the municipality shall adopt a tax rate for the municipality for the current tax year; and

WHEREAS, Section 26.05 of the Tax Code further provides that where the tax rate consists of two components – one which will impose the amount of taxes needed to pay the municipality's debt service, and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year – and each of the two components must be separately approved by the governing body of the municipality; and

WHEREAS, the proposed tax rate of **twenty-two cents (\$0.22) on each one hundred dollars (\$100) of assessed valuation** for the current tax year of the City of Simonton, Texas, (the "City") consists of two such components: a tax rate of **zero cents (\$0.00) for debt service**; and, a tax rate of **twenty-two cents (\$0.22) to fund maintenance and operation expenditures**; and

WHEREAS, by separate motions adopted by the City Council of the City (the "Council"), at a meeting of the Council held on the September 15, 2020, the Council separately approved the tax rate of **zero cents (\$0.00) for debt service**, and a tax rate of **twenty-two cents (\$0.22) to fund maintenance and operation expenditures**; and

WHEREAS, all notices and hearings required by law as a prerequisite to the adoption of this Ordinance have been timely and properly given and held; and

WHEREAS, having separately approved the tax rate for debt service and maintenance and operation expenditures, it is necessary and appropriate for the Council to now formally adopt this Ordinance providing for the levy and collection of ad valorem taxes for the year 2020 for the City; and **NOW, THEREFORE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SIMONTON, TEXAS:

SECTION 1. THAT the facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

SECTION 2. THAT there is hereby levied, for the tax year 2020, to fund the City's Fiscal Year 2020-2021 Municipal Budget, an ad valorem tax at the total rate of **twenty-two cents (\$0.22) on each one hundred dollars (\$100) of assessed valuation** on all property – real, personal, and mixed – within the corporate limits of the City of Simonton, Texas (the "City"), upon which an ad valorem tax is authorized by law to be levied by the City Council of the City (the "Council"). All such taxes shall be assessed and collected in current money of the United States of America.

SECTION 3. THAT of the total ad valorem tax levied in Section 2 of this Ordinance, **zero cents (\$0.00)** is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the City's Fiscal Year 2020-2021 Municipal Budget.

SECTION 4. THAT of the total ad valorem tax levied in Section 2 of this Ordinance, **twenty-two cents (\$0.22)** is levied to fund maintenance and operation expenditures of the City for the Fiscal Year 2020-2021 Municipal Budget.

SECTION 5. THAT the following statements are true and, therefore, required by law:

"THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE."

"THE TAX RATE WILL EFFECTIVELY BE RAISED BY FIVE PERCENT (5%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A ONE HUNDRED THOUSAND DOLLAR (\$100,000) HOME BY APPROXIMATELY FIFTY DOLLARS (\$50.00)."

SECTION 6. THAT the ad valorem taxes levied through this Ordinance, in the total amount of **twenty-two cents (\$0.22) on each one hundred dollars (\$100) of assessed valuation**, as reflected by Sections 2, 3, and 4 of this Ordinance, shall be due and payable on or before January 31, 2021, and any ad valorem taxes due the City and not paid on or before January 31, 2021 shall bear penalty and interest as prescribed in the Texas Tax Code.

SECTION 7. THAT the Council hereby authorizes the following exemptions from the ad valorem tax levied by and through this Ordinance: 1. (HS) Homestead Local; 2. (065) Over 65; 3. Local (48); 4. (DP) Disabled Persons Local (3); 5. (DV) Disabled Vet (5) (HB366) House Bill 366 (2); and, 6. (AUTO) Lease Vehicles Ex (2).

SECTION 8. THAT in the event any clause, phrase, provision, sentence, or part of this Ordinance, or the application of this Ordinance, to any person or circumstance 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 in part, other than the part declared

to be invalid or unconstitutional, and the Council declares that it would have passed each and every part of this Ordinance notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

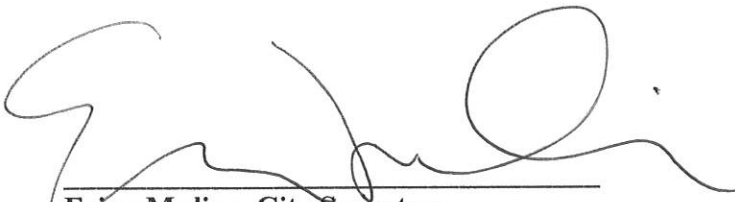
SECTION 9. THAT all other ordinances, and any parts of other ordinances, in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

**PASSED, APPROVED, AND ADOPTED ON SEPTEMBER 15, 2020
BY THE COUNCIL THROUGH A RECORD VOTE AS FOLLOWS:**

<u>Name/Position</u>	<u>Action</u>
Laurie Boudreaux, Mayor	For Against Abstain Absent <u>No Vote</u>
Stacey Gootee, Mayor Pro Tem	<u>For</u> Against Abstain Absent No Vote
Jake Davis, Councilman	<u>For</u> Against Abstain Absent No Vote
Shae Butts, Councilwoman	<u>For</u> Against Abstain Absent No Vote
Thomas McLemore, Councilman	<u>For</u> Against Abstain Absent No Vote
Stephan Sear, Councilman	<u>For</u> Against Abstain Absent No Vote


LAURIE BOUDREAUX, MAYOR

ATTEST:


Erica Molina, City Secretary