

ORDINANCE NUMBER 2020-385

TAX RATE FOR THE 2020-2021 FISCAL YEAR

AN ORDINANCE OF THE CITY OF SHOREACRES APPROVING AND LEVYING THE AD VALOREM TAX RATE OF \$0.823354 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF SHOREACRES, TEXAS, FOR THE 2020-2021 FISCAL YEAR; PROVIDING FOR APPORTIONING OF EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; APPROVING TAX CODE STATEMENTS; PROVIDING FOR PENALTIES AND INTEREST; DETERMINING FINDINGS OF FACT; PROVIDING FOR SEVERABILITY; INCLUDING A SAVINGS CLAUSE; PROVIDING FOR PUBLICATION AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS a budget appropriating revenue generated for the use and support of the municipal government of the City of Shoreacres ("City") has been approved and adopted by the City Council as required by Chapter 102 of the Texas Local Government Code; and

WHEREAS the City approved a proposed tax rate on September 14, 2020; and

WHEREAS the City Council finds that it is necessary and proper for the good government, peace and order of the City to adopt an Ordinance establishing an ad valorem tax rate.

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

SECTION 1. ADOPTION OF TAX RATE. The tax rate of the City of Shoreacres for the tax year 2020 be, and is hereby, set at \$0.823354 on each One Hundred Dollars (\$100.00) of the taxable value of all property, real, personal and mixed, not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Shoreacres.

SECTION 2. TAX LEVY. There is hereby levied for the tax year 2020 upon all property, real, personal, and mixed, not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Shoreacres, and there shall be collected for the use and support of the municipal government of the City of Shoreacres, for the payment of current expenses and to be deposited in the General Fund for the 2020- 2021 Fiscal Year an ad valorem tax rate of \$0.823354 on each One Hundred Dollars (\$100.00) of the taxable value of such

property, said tax being so levied shall be apportioned and distributed to the specific purposes here set forth.

- a. For the maintenance and support of the current expenses and budget of the general government (General Fund) (maintenance and operations) for Fiscal Year 2020-2021, a tax rate of \$0.657399 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- b. For the Debt Fund, for the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the City, not otherwise provided for, a tax rate of \$0.165955 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

SECTION 3. DUE DATE AND DELINQUENCY. Taxes levied under this Ordinance shall be due January 1, 2021 and if not paid on or before January 31, 2021 shall immediately become delinquent.

SECTION 4. LIEN, PENALTIES, AND INTEREST. All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Shoreacres, Texas is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Shoreacres, Texas and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real, personal, or mixed, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Shoreacres, Texas. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 5. Persons, married or unmarried, including those living alone, who are under Federal Old Age, Survivors and Disability Insurance or its successors, or married or unmarried persons sixty-five (65) years of age or older, including those living alone, shall be exempt from ad valorem taxes on the first \$40,000.00 of the market value of the residence homesteads. An eligible disabled person may receive a \$60,000.00 exemption, as defined by Section 2, of Article VIII of the Constitution of the State of Texas to the maximum extent as allowed thereby. All lands designated as agricultural lands and exempted under the provisions of the Constitution of the State of Texas shall be exempt as provided by law.

SECTION 6. An ad valorem tax freeze on the homesteads of disabled individuals or individuals age sixty-five or older, which is governed by §11.261 of the Tax Code, has been established by Ordinance and remains in effect according to the terms set out in those regulations.

SECTION 7. A delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each

SECTION 7. A delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2021. However, a tax delinquent on July 1, 2021, incurs a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid.

SECTION 8. An additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due shall be charged if collection of the same has been placed in the hands of an attorney pursuant to the terms of Section 33.07 and Section 6.30 of the Property Tax Code.

SECTION 9. FINDINGS OF FACT. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if set forth herein.

SECTION 10. PRIOR ORDINANCES. All previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION 11. PUBLICATION. The City Secretary of the City is hereby directed to post the notice required by Section 26.05 of the Texas Tax Code on the City's website and to publish in the Official Newspaper of the City of Shoreacres, the caption and effective date of this Ordinance as required by Texas Local Government Code Section 52.011.

SECTION 12. EFFECTIVE DATE. The necessity for making and approving the tax levy for the year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

SECTION 13. OPEN MEETING. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551.

The record vote of each member of the governing body by name voting on the adoption of the tax rate Ordinance:

Alderman Bunker

Yes or No

Alderman Moyer

Yes or No

Alderwoman Ramos

Yes or No

Alderman Hoskins

Yes or No

Mayor Pro-Tem McKown

Yes or No

PASSED this 28,day of September, 2020, at a Regular Meeting of the City Council of the City of Shoreacres, Texas, there being a quorum present, by ()"YEAS" and ()"NAYS" and approved by the Mayor on the date above set out.



[Handwritten Signature]

David Jennings, Mayor

ATTEST:

[Handwritten Signature: Debbie Nesbitt]

Debbie Nesbitt, City Secretary

M/2		Yea	Nay	N/V	Absent
	D. Jennings	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<i>m</i>	R. Hoskins	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	N. Moyer	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	B. Bunker	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	J. McKown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<i>2</i>	F. Ramos	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Passed/~~Failed~~ *[Handwritten Signature: Debbie Nesbitt]* 9/28/20
Debbie Nesbitt, City Secretary - Date