

ORDINANCE NO. 2018-09-25-001

AN ORDINANCE OF THE CITY OF KEMPNER, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND TERMINATING SEPTEMBER 30, 2019; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

Whereas, the City Council of the City of Kempner, Texas, has approved the municipal budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019;

Whereas, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Kempner, Texas in accordance with such budget and the Texas Tax Code;

Whereas, the proposed total tax rate for the 2018/2019 fiscal year is \$0.235290;

Whereas, the proposed tax rate qualifies as a tax rate increase under state law because the proposed tax rate will increase the total property tax revenue received by the City (assuming all amounts levied are collected and received) due to an increase in property valuations in 2018;

Whereas, the portion of the \$0.235290 proposed tax rate allocated for maintenance and operations is \$0.148297 and is an decrease from last year's maintenance and operations portion of the tax rate (which was \$0.148967), and will generate additional revenue to fund maintenance and operations this fiscal year; and

Whereas, the portion of the \$0.235290 proposed tax rate allocated towards the interest and sinking is \$0.086993, and is the same last year's interest and sinking fund portion of the rate (which was \$0.086993), and will generate \$1253 or .033223% additional revenue compared to last year's budget;

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

Section 1. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Kempner (herein the "City") and to provide an Interest and Sinking fund for the 2018/2019 fiscal year, upon all property (real, personal and mixed) within the corporate limits of said City on January 1, 2019 subject to taxation, a tax of \$0.235290 on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government (General Fund), \$0.148297 each \$100.00 valuation of property; and
2. For the interest and sinking fund, \$0.086993 on each \$100.00 valuation of property.

The following statements are included as required by Section 26.05, Texas Tax Code:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE DUE TO AN INCREASE IN PROPERTY VALUATION.

THE TAX RATE WILL EFFECTIVELY BE LOWERED BY (0.000670%) PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.67.

The Total Tax Rate is a combination of a maintenance and operation portion and an interest and sinking fund portion. The maintenance and operation portion has decreased (from .148967 to .148297); the interest and sinking fund portion has remained the same at .086993.

Section 2. That taxes levied under this ordinance shall be due October 1, 2018 and if not paid on or before January 31, 2019, shall immediately become delinquent.

Section 3. All taxes shall become a lien upon the property against which assessed, and the Lampasas County Tax Appraisal District as the assessor and collector of the City 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, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, 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. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

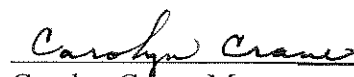
Section 4. That this ordinance shall take effect and be in force from and after its passage.

DULY PASSED AND APPROVED THIS THE 25th DATE OF SEPTEMBER, 2018.

ATTEST:

THE CITY OF KEMPNER, TEXAS


Stacy Roberts, City Secretary


Carolyn Crane, Mayor

On the following motion by Alderman Crane: "I move that the property tax rate be decreased by the adoption of a tax rate of \$0.235290 per \$100 valuation;" seconded by Alderman Casper. Upon roll call, the vote was recorded as:

The above and foregoing ordinance was passed and approved as follows:

Alderman Morse:	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Alderman Casper:	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Alderman Crane:	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Alderman Richardson:	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>
Alderman Vandever:	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>	Absent	<input type="checkbox"/>