

**CITY OF DOUBLE HORN, TEXAS
ORDINANCE NO. 2019-ORD011**

AN ORDINANCE OF THE CITY OF DOUBLE HORN, TEXAS LEVYING TAXES FOR THE 2019 TAX YEAR AT THE RATE OF \$0.095000 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DOUBLE HORN, TEXAS; APPROVING THE ASSESSMENT ROLL AS CERTIFIED BY THE BOARD OF REVIEW OF THE BURNET COUNTY APPRAISAL DISTRICT; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Double Horn, Texas (the "City Council") needs to levy and impose a tax upon all taxable property for purposes of funding the 2019-2020 fiscal year budget of the City of Double Horn, Texas (the "City"); and

WHEREAS, the City Council proposes a tax rate that does not require the conducting of public hearings in accordance with Texas Property Tax Code Section 26.052, such effective tax rate being \$0.095000 per \$100 of assessed valuation; and

WHEREAS, the City has complied with all applicable requirements of the Texas Property Tax Code prior to the setting of the tax rate for said City for 2019; and

WHEREAS, a quorum of the City council is present in a meeting open to the public; and

WHEREAS, the City Council of the City has determined that a tax rate of \$0.095000 per \$100 of value is necessary to meet the fiscal needs of the City;

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

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

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

SECTION 2: Tax Levied. There is hereby levied and ordered to be assessed and collected for all taxable property located in the City of Double Horn on the 1st day of January 2019, and not exempted from taxation by the constitution and laws of the State of Texas for the fiscal year beginning October 1, 2019, and ending September 30, 2020, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed, an ad valorem tax for funding \$0.095000 for maintenance and operations and \$0.000000 for debt

service for the general operations of the City at a total rate of \$0.095000 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

SECTION 3: Due Date of Taxes. The taxes assessed and levied hereby are payable anytime after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 4: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: 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 of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1 of the year in which it becomes delinquent shall incur 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 shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law are hereby adopted.

SECTION 5: Place of Payment/Collection. Taxes are payable at the office of the Burnet County 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.

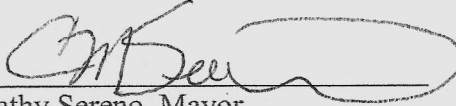
SECTION 6: Tax Roll. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

SECTION 7: Savings/Repealing Clause. 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.

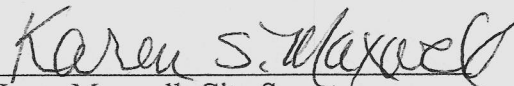
SECTION 8: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 9: Effective Date: This Ordinance shall become effective from and after its adoption and publication as required by law.


DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS, on this 28th day of August, 2019 by the following motion: "I move that the property tax rate be adopted at the rate of \$0.095000 per \$100 valuation".


Cathy Sereno, Mayor

ATTEST TO:


Karen Maxwell, City Secretary

APPROVED AS TO FORM:


Patty Akers, City Attorney