

**RESOLUTION NO. 2019-RES007**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS, SETTING THE DATES, TIME AND PLACE FOR A PUBLIC HEARING ON THE FISCAL YEAR 2019-2020 BUDGET; PROVIDING FOR A DATE TO CONDUCT A VOTE TO ADOPT THE PROPOSED FISCAL YEAR 2019-2020 BUDGET AND TAX RATE; AUTHORIZING THE PUBLICATION OF REQUIRED LEGAL NOTICES IN THE CITY'S OFFICIAL NEWSPAPER; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Double Horn, Texas (the "City"), is a newly created governmental entity incorporated pursuant to the laws of the State of Texas as a Type B general law municipality following an election held on December 6th, 2018; and

**WHEREAS**, a mayor and five city aldermen were elected on February 12th, 2019 to serve as the City of Double Horn's initial City Council (the "City Council"); and

**WHEREAS**, the City is in the process of evaluating and establishing a budget and a property tax rate for the first time for its fiscal year that begins October 1, 2019 and ends September 30, 2020; and

**WHEREAS**, the Mayor serves as the budget officer pursuant to Section 102.001 of the Texas Local Government Code; and

**WHEREAS**, the budget officer is required, pursuant to Section 102.002 of the Texas Local Government Code, to prepare each year a municipal budget to cover the proposed expenditures of the municipal government for the succeeding year; and

**WHEREAS**, pursuant to Section 102.005(a) of the Texas Local Government Code, the Mayor has filed a proposed budget with the City Secretary on August 5, 2019; and

**WHEREAS**, the City Council, in accordance with Section 102.006 of the Texas Local Government Code, shall hold a public hearing on the proposed budget where any person may attend and may participate in the hearing; and

**WHEREAS**, pursuant to Section 102.0065 of the Texas Local Government Code, the City Council must publish notice not earlier than the 30<sup>th</sup> or later than the 10<sup>th</sup> day before the date of the public hearing relating to the budget in at least one newspaper of general circulation in the county in which the City is located; and

**WHEREAS**, at the conclusion of the public hearing for the budget, the City Council must take action on the proposed budget by a record vote of each member of the City Council voting by name; and

**WHEREAS**, pursuant to Section 26.05(a) of the Texas Tax Code, the City Council, before the later of September 30<sup>th</sup> or the 60<sup>th</sup> day after the date the certified appraisal roll is received by the taxing unit, shall adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted; and

**WHEREAS**, the tax rate consists of two components, each of which must be approved separately, which are the rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(C) of the Texas Tax Code, less any amount of additional sales and use tax revenue that will be used to pay debt service, and the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next year; and

**WHEREAS**, the City may not impose property taxes in any year until the City Council has adopted a tax rate for that year, and the annual tax rate must be set by ordinance and the vote on the ordinance setting the tax rate must be separate from the vote adopting the budget; and

**WHEREAS**, pursuant to Section 26.052 of the Texas Tax Code, the City may utilize a simplified tax rate notice and process for taxing units with low tax levies for which the total tax rate proposed for the current tax year is 50 cents or less per \$100 of taxable value; and would impose taxes of \$500,000 or less when applied to the current total value for the City; and

**WHEREAS**, a taxing unit to which Section 26.052 applies is exempt from the notice and publication requirements of Section 26.04(e) and is not subject to an injunction under Section 26.04(g) for failure to comply with those requirements; and

**WHEREAS**, the City may then provide public notice of its proposed tax rate, not later than the seventh day before the date on which the tax rate is adopted, by publishing notice of the proposed tax rate in the legal notices section of a newspaper having general circulation in the City, or may comply with Section 140.010 of the Texas Local Government and provide notice pursuant to that section.

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

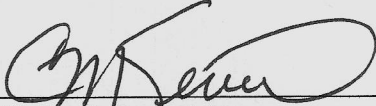
1. **Findings Incorporated.** The above and foregoing premises are true and correct and are incorporated into the body of this Resolution as if fully set forth herein.
2. **Public Hearing Set; Special Called Meeting.** On August 28, 2019 at 7:00PM in the Spicewood Community Center . 7901 CR 404.

Spicewood, Texas 78669, Texas, or such other lawfully posted location, the City Council of Double Horn will hold a Public Hearing giving all interested persons the right to appear and be heard on the proposed budget for Fiscal Year 2019-2020. At the August 28, 2019 special called meeting, the City Council shall take action on the proposed budget and tax rate adoption.

3. **Publications of Notices Authorized.** The City Secretary of the City of Double Horn, Texas is hereby authorized and directed to cause notice of a public hearing to be published once in a newspaper having general circulation in the City, not earlier than the 30th or later than the 10th day before the date of the public hearing, accordance with Chapter 102 of the Texas Local Government Code. The City Secretary is further authorized to publish any and all legal notices required under Chapter 26 of the Tax Code and Chapters 102 and 140 of the Local Government Code.
4. **Repealing/Savings Clauses.** All provisions of any Resolution in conflict with this Resolution are hereby repealed to the extent they are in conflict. Any remaining portions of said Resolutions shall remain in full force and effect.
5. **Severability.** Should any section, subsection, sentence, clause or phrase of this Resolution be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Resolution shall remain in full force and effect. Double Horn hereby declares that it would have passed this Resolution, and each section, subsection, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.
6. **Effective Date.** This Resolution shall be and become effective immediately upon and after its passage.
7. **Open Meeting.** The meeting at which this Resolution 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, Chapter 551 of the Texas Government Code.

**PASSED AND APPROVED** on this the 8<sup>th</sup> of August 2019.

**CITY OF DOUBLE HORN, TEXAS**

  
Cathy Sereno, Mayor

**ATTEST:**

  
Karen Maxwell, City Secretary