

**CITY OF DOUBLE HORN, TEXAS
ORDINANCE 2020-ORD023**

AN ORDINANCE LEVYING TAXES 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 FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR SEVERABILITY AND PROVIDING FOR AN EFFECTIVE DATE.

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 2020-2021 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 a public hearing in accordance with Texas Tax Code Section 26.061, such tax rate being \$0.095000 per \$100 of assessed valuation and does not exceed the lower of the no-new-revenue tax rate or voter-approval tax rate; and

WHEREAS, the Chief Appraiser of the Burnet County Tax Appraisal District has prepared and certified the appraisal roll of the City, said roll being that portion of the approved appraisal roll of the Burnet County Tax Appraisal District which lists property taxable by the City, and on file with the City Secretary's office; and

WHEREAS, the City has complied with all applicable requirements of the Texas Tax Code prior to the setting of the tax rate for said City for 2020; 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; and

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: Certified Tax Roll. The City Council hereby accepts and adopts the certified roll presented by the Burnet County Tax Appraisal District, and upon this certified tax roll, hereby levies and orders the assessment and collection on all real and personal property, not exempted from taxation by the constitution and laws of the State of Texas, located in the City of Double Horn beginning the 1st day of January 2020, for the fiscal year beginning October 1, 2020, and ending September 30, 2021, for the use and support of the general operations of the municipal government of the City.

SECTION 3: 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 2020, and not exempted from taxation by the constitution and laws of the State of Texas for the fiscal year beginning October 1, 2020, and ending September 30, 2021, 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 the maintenance and operations of the City and a debt service rate at \$0.000000 for a total rate of \$0.095000 on each One Hundred Dollars (\$100.00) assessed value of taxable property. The Burnet County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of said City employing the tax rate adopted herein.

SECTION 4: Due Date of Taxes. The taxes assessed and levied hereby are payable any time 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 5: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas 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 6: 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 7: Appropriations in Accordance with Budget. That the Mayor, or City Secretary of said City, shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended. Appropriations shall be made in accordance with the FY 2020-2021 Budget approved by Ordinance No. 2020-ORD022. All

monies collected which are not specifically appropriated shall be deposited in the general fund of the City.

SECTION 8: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION 9: 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 10: 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 17th day of September, 2020 by the following motion: "I move that the property tax rate be adopted at the rate of \$0.095000 per \$100 valuation which is effectively \$0.095000 on each One Hundred Dollar (\$100) valuation of property for the maintenance and operation of general government (General Fund), and \$0.000000 for each One Hundred Dollars (\$100) valuation of property for the Interest and Sinking Fund", with the following roll call vote:

Names	Ayes	Nays	Abstentions
Jim Millard	✓		
RG Carver	✓		
Glenn Leisey	✓		
John Osborne	✓		
Tom King			

ABSENT


Cathy Sereno, Mayor

ATTEST TO:


Karen Maxwell, City Secretary

APPROVED AS TO FORM:


Patty L. Akers, City Attorney