

## **ORDINANCE NO. 18-111**

**AN ORDINANCE OF THE CITY OF GARRETT, TEXAS, LEVYING AN AD VALOREM TAX RATE FOR THE YEAR 2018 TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTERST AND SINKING FUND REQUIREMENTS; PROVIDING DUE AND DELINQUENT DATES, PENALTIES AND INTEREST; PROVIDNG A HOMESTEAD EXEMPTION; REPEALING ALL ORDINANCES IN CONFLICT; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR, AND DISTRIBUTE THE PROPERTY TAXES AS HEREIN LEVIED.**

**WHEREAS**, Section 26.05 (a) of the Tax Code requires taxing authorities to adopt a property tax rate before the later of September 30 of each year or the 60th day after the date of receipt of the certified appraisal roll; and

**WHEREAS**, Section 26.05(a) of the Tax Code requires the property tax rate be approved separately in two components: (1) Maintenance and Operations; and (2) Debt Service; and

**WHEREAS**, Section 26.05 (b) of the Tax Code requires that the vote on the ordinance setting a tax rate that exceeds the effective tax rate must be a record vote; and

**WHEREAS**, Section 26.05 (b) of the Tax Code additionally requires that a motion to adopt an ordinance setting a tax rate that exceeds the effective tax rate must be made in the following form:

“I move that the property tax rate stay the same with the adoption of a tax rate of \$0.50, which is effectively a 0.6743180 percent increase in the tax rate”; and

**WHEREAS**, Section 26.05 (b) of the Tax Code further requires that if the ordinance sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must include in the ordinance in type larger than the type used in any other portion of the ordinance the following statement: "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE" and if the tax rate exceeds the effective maintenance and operations rate, the following statement: "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.743180 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$67.43".

**WHEREAS**, Section 26.05 (b) of the Tax Code requires that certain statements be included in the ordinance adopting the tax rate and that those statements to be in type larger than the type used in any other portion of the document;

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

**SECTION 1.** That the property tax rate per \$100.00 valuation for the City of Garrett for tax year 2018 is adopted as follows:

Maintenance and Operations	\$0.50
Debt Service, Interest and Sinking Fund	\$0.
Tax Rate	\$0.50

**SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.743180 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$67.43.**

**THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**SECTION 3.** That the record vote of the City Council adopting this ordinance is:

Council Members voting FOR adoption: Jennifer Nunnery, Josie Holdridge, Jami Rogers, Dan Cepak

Council Members voting AGAINST adoption: None

Council Members absent: Sheri Payne

**SECTION 4.** Taxes are payable to the Ellis County Tax Assessor-Collector, Records Building, Ellis, Texas. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 5.** All ad valorem taxes shall become due and payable on October 1, 2018, and all ad valorem taxes for the year 2018 shall become delinquent after January 31, 2019. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2019, the penalties and interest authorized by law shall incur, to wit:

(a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent 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.

(b) Provided, however, a tax delinquent on July 1, 2019 incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2017 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2018 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2018 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

**SECTION 6.** In accordance with the Texas Tax Code, the City hereby continues a one percent (1%) optional homestead exemption.

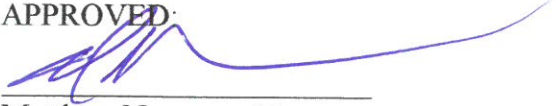
**SECTION 7.** That all ordinances of the City of Garrett in conflict with the provisions of this ordinance be, and the same are hereby, repealed.

**SECTION 8.** Taxes are payable at the offices of the County Tax Assessor-Collector. The County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

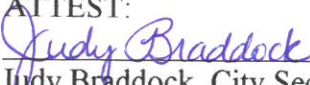
**SECTION 9.** This ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

**DULY PASSED** by the City Council of the City of Garrett, Texas, on the \_\_\_ day of August 2018.

APPROVED:

  
Matthew Newsom, Mayor

ATTEST:

  
Judy Braddock, City Secretary