

**ORDINANCE NO. 2019.10.08B**

**AN ORDINANCE OF THE CITY OF PINEY POINT VILLAGE, TEXAS, PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF PINEY POINT VILLAGE, TEXAS FOR THE YEAR 2019; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTANT OR IN CONFLICT HEREWITH.**

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30 or the 60<sup>th</sup> day after the date the City receives the certified appraisal roll, the City Council shall adopt a tax rate for the current tax year and shall notify the assessor of the same; and

WHEREAS, Section 26.05 of the Texas Property Tax Code further provides for the adoption of a tax rate consisting of two components under Sections 26.05(a)(1) and 26.05(a)(2), each of which must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Piney Point Village, Texas consists of two components: a tax rate of \$0.053650 for debt service and tax rate of \$0.201490 to fund maintenance and operation expenditures;

WHEREAS, the notice of the proposed tax rate is provided in the Ordinance in the following form in compliance with Texas Property Tax Code Section 26.05(b)(1):

**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 4.38 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.49.**

WHEREAS, similar notice is provided on the home page of the City of Piney Point website in compliance with Texas Property Tax Code Section 26.05(b)(2);

WHEREAS, a motion to adopt an ordinance setting a tax rate must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of \$0.255140, which is effectively a 2.94 percent increase in the tax rate." Now, therefore

**BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF PINEY POINT VILLAGE, STATE OF TEXAS:**

Section 1. The facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. There is hereby levied for tax year 2019, to fund the City's fiscal year 2020 municipal budget, an ad valorem tax at the total rate of \$0.255140 on each One Hundred Dollars (\$100.00) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Piney Point Village, Texas. All such taxes shall be assessed and collected in current money of the United States of America.

Section 3. Of the total tax levied in Section 2 hereof, \$0.201490 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2020.

Section 4. Of the total tax levied in Section 2 hereof, \$0.053650 is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Piney Point Village, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the fiscal year 2020.

Section 5. All ad valorem taxes levied hereby, in the total amount of \$0.255140 on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Sections 2, 3, and 4 hereof, shall be due and payable on or before January 31, 2020. All ad valorem taxes due the City of Piney Point Village, Texas, and not paid on or before January 31<sup>st</sup> following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.


Section 6. In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate the Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Piney Point Village, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 7. All ordinances and part of ordinance in conflict herewith are, to the extent of such conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED on the first and final reading this 8<sup>th</sup> day of October, 2019.

  
Mark Kobelan, Mayor

ATTEST:

  
Karen Farris, City Secretary

