

ORDINANCE NO 2017-09-14D

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE MAINTENANCE AND OPERATION OF THE CITY OF OVERTON MUNICIPAL CEMETERY FOR THE 2017-2018 FISCAL YEAR; PROVIDING FOR A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, the City of Overton, Texas assumed trusteeship of the Overton Municipal Cemetery by adoption of RESOLUTION 2015-08-20C on August 20, 2015; and

WHEREAS, §713.006 of the Texas Health and Safety Code permits a municipality that has assumed trusteeship of a cemetery located within its municipal limits, to impose a tax on all property in the municipality in an amount not exceeding five cents for each \$100 valuation of the property, for maintenance of the cemetery; and

WHEREAS, the City Council wishes to exercise this taxing authority for the 2017-18 fiscal year.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS.

Section 1. That there is hereby levied upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$ 0.050000 on each One Hundred Dollars (\$100) valuation of property and that said tax shall be collected for **maintenance and operation** of the City of Overton Municipal Cemetery for the 2017-18 Fiscal Year.

Section 2. That taxes levied under this Ordinance shall be due October 1, 2017, and if not paid on or before January 31, 2018 shall immediately become delinquent.

Section 3. All taxes shall become a lien upon the property against which assessed, and the tax assessor and collector for the City of Overton is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and Ordinances of the City of Overton shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be appropriated to the Cemetery Fund of the City of Overton. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

Section 4. That if any provision or any section of this Ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or sections of this Ordinance, which shall remain in full force and effect.

Section 5. That this Ordinance shall take effect and be in force from October 1, 2017.

FIRST READING PRESENTED THE 31ST DAY OF AUGUST, 2017

SECOND READING PRESENTED THE 7TH DAY OF SEPTEMBER, 2017

DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS

THE 14th DAY OF SEPTEMBER, 2017 BY A RECORD VOTE OF 5

AYES 0 NAYS AND 0 ABSTENSIONS AS SHOWN BELOW.

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Mayor Pro Tem Philip Cox, Place # 1	X			
Councilman John Posey, Place # 2	X			
Councilman Jerry Clark, Place #3	X			
Councilman Lawrence Davis, Place #4	X			
Councilman Michael Paul Williams, Place # 5	X			

PRESENT AND NOT VOTING: Mayor C.R. Evans Jr.

CITY OF OVERTON, TEXAS



C.R. Evans Jr.
C.R. Evans Jr., Mayor

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

Rachel Gafford
Rachel Gafford, City Secretary

Blake Thompson
Blake Thompson, City Attorney