

ORDINANCE NO. 2019.09.12C

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE MAINTENANCE AND OPERATION AND INTEREST AND SINKING OF THE MUNICIPAL GOVERNMENT OF THE CITY OF OVERTON, TEXAS FOR THE 2020 FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020, TAX YEAR 2019; PROVIDING FOR AND APPORTIONING EACH LEVY FOR A SPECIFIC PURPOSE; PROVIDING FOR A DATE ON WHICH TAXES SHALL BECOME DELINQUENT IF UNPAID; PROVIDING FOR A LIEN ON ALL TAXABLE PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR AN INTEREST AND SINKING FUND FOR THE 2019 TAX YEAR; PROVIDING FOR A PENALTY, INTEREST AND COLLECTION COSTS, IF ANY, FOR ALL DELINQUENT TAXES; AND PROVIDING FOR A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, a budget appropriating revenue generated by the collection of an ad valorem tax levy and other revenue sources for the maintenance and operations and the interest and sinking fund of the municipal government of the City of Overton was duly and legally adopted by the Overton City Council subsequent a public hearing on said budget, as required by Section §102.009 of the Texas Local Government Code, prior to the consideration of the Ordinance herein; and

WHEREAS, said budget anticipates and requires the levy of an ad valorem tax on all taxable property within the City of Overton; and

WHEREAS, Section §26.05 of the Texas Tax Code requires that the City of Overton, Texas, adopt a tax rate for the next fiscal year by September 30, 2019; and

WHEREAS, the City Council of the City of Overton has received the Tax Year 2019 certified property tax rolls submitted by the Chief Appraisers of the Rusk and Smith County Appraisal Districts; and

WHEREAS, the proposed total tax rate for the 2019-2020 fiscal year is \$0.727911; and

WHEREAS, the proposed tax rate qualifies as a tax rate increase under state law because the proposed tax rate will increase the total property tax revenue received by the City (assuming all amounts levied are collected and received) due to an increase in property valuations in 2019.

WHEREAS, the portion of the \$0.727911 proposed tax rate allocated for maintenance and operations is \$0.475795 and is an increase from last year's maintenance and operations portion of the tax rate (which was \$0.448000), and will generate additional revenue compared to last year's maintenance and operating budget; and

WHEREAS, the portion of the \$0.727911 proposed tax rate allocated towards interest and sinking is \$0.252116 and is a decrease from last year's interest and sinking portion of the tax rate (which was \$0.281700), and will generate less revenue as compared to last year's interest and sinking fund budget; and

WHEREAS, the City has fully and timely complied with all notice and other requirements relative to the adoption of an ad valorem tax rate for Fiscal Year 2020.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF OVERTON, TEXAS, THAT:

SECTION 1. There is hereby levied and ordered to be assessed and collected for the maintenance and operation of the municipal government of the City of Overton (the "City") and in order to provide the budgeted expenditures of said City for the fiscal year October 1, 2019 through September 30, 2020 upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2019 subject to taxation, a tax of **\$0.729711** on each \$100.00 valuation of property, said tax being levied and apportioned to the specific purposes here set forth:

- A. For the maintenance and operations of the general government (General Fund), at a rate of \$0.475795 per each \$100 valuation of all property within said City; and
- B. For the interest and sinking fund, bonded or other indebtedness and related fees, a rate of \$0.252116 per each \$100 valuation of all property within said City.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 3. THE TAX RATE EFFECTIVELY BE RAISED BY 8.00% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A HOME ASSESSED AT \$100,000 BY APPROXIMATELY \$27.80.

SECTION 4. That taxes levied under this Ordinance shall be due October 1, 2019, and if not paid on or before January 31, 2020 shall immediately become delinquent.

SECTION 5. All taxes shall become a lien upon the property against which assessed, by the Rusk or Smith County Appraisal Districts Chief Appraiser, as the assessor for the City, 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, and 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 apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

SECTION 6. Taxes are payable at the Rusk County Tax Office in Henderson, Texas. The City of Overton shall have all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 7. It is hereby declared to be the intention of the City Council of the City of Overton, Texas that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraph, and sections of this ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrase, clause, sentence paragraph or section.

SECTION 8. That the City Secretary of the City of Overton, Texas is hereby directed to engross and enroll this Ordinance by copying the caption, penalty clause and effective date

clause of this ordinance in the minutes of the City Council of the City of Overton and by filing said Ordinance in the Ordinance records of the City, and by filing a copy of this Ordinance with the Rusk and Smith County Tax Collectors.

SECTION 9. In accordance with Section §51.052 of the Local Government Code, this Ordinance shall take effect immediately from and after its passage and publication as provided by law.

SECTION 10. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act.

SECTION 11. A copy of this Ordinance, as adopted, shall be delivered to the Tax Assessor-Collector of both Rusk and Smith Counties. Such copy shall serve as the notice of adoption of the City’s tax rate.

FIRST READING PRESENTED AT A PUBLIC HEARING ON THE 29TH DAY OF AUGUST, 2019.

SECOND READING PRESENTED AT A PUBLIC HEARING ON THE 5TH DAY OF SEPTEMBER, 2019.

DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS THE 12TH DAY OF SEPTEMBER, 2019 BY A RECORD VOTE AS RECORDED BELOW:

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Trampas Freeman, Place # 1	X			
John Posey, Mayor Pro Tem, Place # 2			X	
Jerry Clark, Place # 3	X			
David Stone, Place # 4	X			
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
Rachél Gafford, CITY SECRETARY

Blake Thompson
Blake Thompson, CITY ATTORNEY