

ORDINANCE NO. 2021-09

AN ORDINANCE OF THE CITY OF THORNDALE, TEXAS LEVYING AD VALOREM TAXES FOR THE 2021 TAX YEAR FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY; DIRECTING THE COLLECTION THEREOF; PROVIDING FOR THE TIME OF PAYING THE AD VALOREM TAXES; AND, PROVIDING FOR AN EFFECTIVE DATE, SEVERABILITY AND OPEN MEETING.

WHEREAS, pursuant to section 302.001 of the Texas Tax Code, a Type A general law municipality, such as the City of Thorndale, Texas (“City”), may levy property taxes for current expenses, construction or purchase of public buildings, water works, sewers and other permanent improvements in the municipality; and

WHEREAS, pursuant to section 26.04 of the Texas Tax Code, the City published in the newspaper the no-new-revenue tax rate (\$0.6936/\$100) and voter-approval tax rate (\$0.7474/\$100) along with any other required information; and

WHEREAS, the City Council of the City of Thorndale (“City Council”) met on August 11, 2021, in an open meeting and voted to place a proposal to adopt a tax rate of \$0.7181 per \$100 on the agenda of a future meeting of the City Council; and

WHEREAS, pursuant to section 26.05 of the Texas Tax Code the City Council held a public hearing on the proposed tax rate on September 8, 2021 at City Hall, 105 North Main Street, Thorndale, Texas; and

WHEREAS, pursuant to section 26.06 of the Texas Tax Code, the public was notified of the September 8th public hearing by publishing a *Notice of Public Hearing on Proposed Property Tax Rate for the City of Thorndale* on August 26, 2021.

WHEREAS, a quorum of the City Council was present at the public hearing and taxpayers had the opportunity to express their views on the proposed tax rate at the hearing; and

WHEREAS, pursuant to section 26.06 of the Texas Tax Code, the public hearing may not be held earlier than the fifth day after the date the notice is given; and

WHEREAS, pursuant to section 26.06 of the Texas Tax Code, after the public hearing, the City Council may vote on the proposed tax rate at the end of the public hearing, if not the mayor shall announce the date, time and place of the meeting at which this Ordinance will be adopted; and

WHEREAS, pursuant to section 26.06 (e) of the Texas Tax Code, a meeting to vote on the tax rate may not be held later than the seventh day after the date of the public hearing; and

WHEREAS, upon discussion, the City Council proceeded with consideration of adoption of the tax rate at \$0.7181 per \$100.00 of assessed valuation at a Special Meeting on September 15, 2021; and

WHEREAS, the City Council finds that the tax hereinafter levied for current expenses of the City and for permanent improvements in the City must be levied to provide the revenue requirements of the budget; and

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF THORNDALE, TEXAS:

SECTION 1. That all of the above premises are hereby found to be true and correct legislative and factual findings and are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. That there is hereby levied and there shall be collected for the current expenses of the City, and its permanent improvements, a tax upon all property, real, personal and mixed within the corporate limits of said City, and subject to taxation, at the rate of \$0.7181 on each One Hundred Dollars (\$100.00) of assessed valuation. Assessed valuation is hereby set at One Hundred Percent (100%) of fair market value of all property.

SECTION 3. That the city has no debt service or interest expenses that require additional tax revenue;

SECTION 4. 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 3.5 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 34.50.

SECTION 5. That all monies collected under this Ordinance be and the same are hereby appropriated and set apart for the specific purposes indicated herein and in each item of the Annual Budget for the Fiscal Year, and that the Assessor and Collector of Taxes, and the City Treasurer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended, and the amount on hand at any time belonging to such accounts. It is hereby made the duty of the Tax Assessor and Collector and City Treasurer and every person collecting money for the City of Thorndale to deliver to the City Treasurer at the time of depositing any monies, a statement showing to what fund such deposit should be made and from what source received. All receipts for the City not specifically apportioned by this Ordinance are hereby made payable to the General Fund of the City.

SECTION 6. That the ad valorem taxes herein levied shall, unless otherwise excepted by state law, including but not limited to Chapter 31 of the Texas Tax Code, become due on the 1st day of October, 2021 or upon receipt of the tax bill, whichever is earlier, and may be paid up to and including the following January 31, 2022, without penalty, but if not so paid, such taxes shall become delinquent and incur penalties and interest as provided by state law including, but not limited to, Chapter 33 of the Texas Tax Code.

SECTION 7. That the taxes herein levied shall, except as otherwise provided by state law, including but not limited to Chapter 32 of the Texas Tax Code, be a first and prior lien against the property upon which they are assessed and the said first lien shall be superior and prior to all other

liens, charges, and encumbrances, and this lien shall be attached to personal property to the same extent and with the same priorities as to real estate.

SECTION 8. That this Ordinance shall take effect and be in force from and after its approval and publication, as may be required by law.

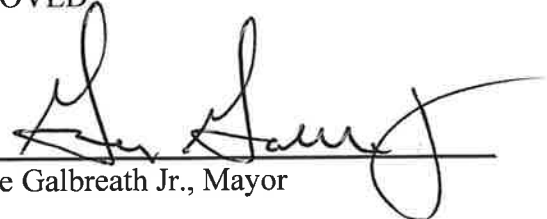
SECTION 9. Should any part of this Ordinance be declared invalid, for any reason, such invalidity shall not affect the remainder of this Ordinance.

SECTION 10. That the meeting at which this Ordinance was passed was open to the public and public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

PASSED AND APPROVED this, the **15th** day of **September**, 2021, by a record vote of the City Council of Thorndale, Texas listed below:

Steven Zuehlke	<u> X </u> (aye)	<u> </u> (nay)
Marla Davis	<u> X </u> (aye)	<u> </u> (nay)
Wayne Green	<u> X </u> (aye)	<u> </u> (nay)
Jared Melde	<u> </u> (aye)	<u> </u> (nay)
Gerald Niemtschk	<u> X </u> (aye)	<u> </u> (nay)

APPROVED:


George Galbreath Jr., Mayor

ATTEST:


Stacy Irwin, City Secretary

