

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE LEVYING AD VALOREM TAXES FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, FOR THE 2020-21 FISCAL YEAR; AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2020 TAX YEAR AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Manager has submitted to the City Council, a proposed ad valorem tax rate to provide funding in support of the FY2020-21 City of Elgin Annual Operating Budget; and,

**WHEREAS**, proper and timely notice that a public hearing on such proposed ad valorem tax rate would be held on September 1, 2020 was given and made in accordance with the law and within the time limits set forth by law; and

**WHEREAS**, said public hearing was held in accordance with the law on September 1st, prior to final adoption of this Ordinance.

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

**Section 1** That there is hereby levied and there shall be collected for the **maintenance and operation** of the municipal government of the City of Elgin, Texas for the 2020-21 Fiscal Year upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of **\$0.415379** cents on each One Hundred Dollars (\$100) valuation on property.

DESPITE THE FACT THAT THIS IS A REDUCTION IN THE TAX RATE FROM LAST YEAR, THIS TAX RATE WILL RAISE MORE TAXES FOR **MAINTENANCE AND OPERATIONS** THAN LAST YEAR'S TAX RATE BY VIRTUE OF THE ADDITION OF NEW PROPERTY AND INCREASES IN ASSESSED VALUE OF CERTAIN PROPERTIES. TAX RECEIPTS WILL BE RAISED BY 5.87% PER CENT. AN EQUIVALENT BUT NOT ACTUAL INCREASE IN TAXES ON A HOME WITH AN ASSESSED VALUE OF \$163,492 WOULD BE APPROXIMATELY \$25.00.

**Section 2** That there is hereby levied and there shall be collected for the City of Elgin, Texas to provide for **Interest and Sinking Funds** for the 2020-21 Fiscal Year upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of **\$0.220284** cents on each One Hundred Dollars (\$100) valuation on property.

**SUMMARY**

1. Maintenance and operations of the general government (General Fund),	\$0.415379
2. Interest and Sinking fund (Debt Rate)	<u>\$0.220284</u>
<b>Total Tax per \$100 of valuation</b>	<b>\$0.635663</b>

**Section 3** That the City Secretary shall ensure that the City's home page of its internet website shall include the following statement: "THE CITY OF ELGIN ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS EQUIVALENT TAX RATE."

**Section 4** That all monies collected under this Ordinance for the specific items herein named, be and the same hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor/Collector of Taxes, and the Director of Finance shall keep these accounts so as to readily and distinctly show the amount collected, the amount expended and the amount on hand at any time belonging to such funds. All receipts for the City not specifically apportioned are hereby made payable to the General Fund.

**Section 5** Taxes levied under this Ordinance shall be due October 1, 2020, and if not paid on or before January 31, 2021 shall immediately become delinquent.

**Section 6** All taxes shall become a lien upon the property against which assessed, and the tax assessor and collector for the City of Elgin 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 Elgin 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 General Fund of the City of Elgin. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

**Section 7** All ordinances or parts of ordinances in conflict with this Ordinance are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the city, the terms and provisions of this ordinance shall govern.

**Section 8** The provisions of this Ordinance are severable, and if any court of competent jurisdiction enters a final order which holds that any section, subsection, sentence, clause, phrase, or other portion of this Ordinance is invalid, illegal, or otherwise unenforceable, then any such portion shall be deemed a separate, distinct and independent provision, and any such ruling shall not affect any other provision of this Ordinance which are not specifically designated as being illegal, invalid or unenforceable, and that all said remaining provisions shall continue in full force and effect.

**Section 9** The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

**Section 10** This Ordinance shall take effect and be in force from October 1, 2020, in accordance with state law.

**PASSED AND ADOPTED** this 8<sup>th</sup> day of September 2020

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CHRIS CANNON, Mayor  
City of Egin, Texas

ATTEST:

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AMELIA SANCHEZ, City Secretary