

City of Meadowlakes

ORDINANCE 2021-04

September 21, 2021

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF MEADOWLAKES, TEXAS, FOR THE 2021 FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, TAX YEAR 2021; PROVIDING FOR AND APPORTIONING EACH LEVY FOR A SPECIFIC PURPOSE; PROVIDING 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 PENALTIES, INTEREST AND COLLECTION COSTS, IF ANY, FOR ALL DELINQUENT TAXES; PROVIDING FOR FINDINGS OF FACT; SAVINGS CLAUSE; SEVERABILITY; PUBLICATION; EFFECTIVE DATE, AND PROPER NOTICE AND MEETING.

WHEREAS, a budget appropriating revenue generated by the collection of an ad valorem tax levy and other revenue sources for the use and support of the municipal government of the City of Meadowlakes was duly and legally adopted by the Meadowlakes City Council subsequent to a public hearing on said budget, as required by §102.009 of the Texas Local Government Code, before the consideration the Ordinance herein; and

WHEREAS, notice of the hearing on a proposed tax revenue increase was published in the City's official newspaper on September 3, 2021; and

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

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of Meadowlakes, Texas adopt a tax rate for the next fiscal year by September 30, 2021; and

WHEREAS, the City Council of the City of Meadowlakes has received the Tax Year 2021 certified property tax roll submitted by the Chief Appraiser of the Burnet County Appraisal District; and

WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good of the government, peace, or order of the City and is necessary for carrying out a power granted to the City; and

WHEREAS, the City Council finds that it is necessary and proper for the good of the government, peace, or order of the City to adopt an ordinance establishing an ad valorem tax rate; and

WHEREAS, the City has fully and timely complied with all notices and other requirements relative to the adoption of an ad valorem tax rate for Fiscal Year 2022.

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

SECTION I. There is hereby levied and ordered to be assessed and collected for the use and support of the municipal government of the City of Meadowlakes (the "City") and in order to provide for the budgeted expenditures of said City for the fiscal year October 1, 2021, through September 30, 2022, upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2021 subject to taxation, a tax of **\$0.2661** on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- A. For the maintenance and support of the general government (General Fund), a rate of **\$0.1487** 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 **\$0.1174** per each \$100 valuation of all property within said City.

The City Secretary shall cause the following notice to be posted on the home page of the City's internet website.

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

SECTION II. Taxes levied under this Ordinance shall be due October 1, 2021, and, if not paid on or before January 31, 2022, shall immediately become delinquent.

SECTION III. All taxes shall become a lien upon the property against which assessed, and the Burnet County Tax Appraisal District, as the assessor and collector of 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 the date of delinquency at the rate as prescribed by state law.

SECTION IV. Taxes are payable at the Burnet County Appraisal District in either Burnet or Marble Falls, Texas. The City of Meadowlakes shall have all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION V. The preceding recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION VI. All previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION VII. It is hereby declared to be the intention of the City Council of the City of Meadowlakes, 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 judgment 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 City Council would have enacted the same without incorporation in this Ordinance or any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION VIII. The City Secretary of the City of Meadowlakes, Texas is hereby directed to place the information on the City's website and provide all other notice as required by law; 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 Meadowlakes and by filing said Ordinance in the ordinance records of the City.

SECTION IX. The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage and publication as provided by law.

SECTION X. 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 XI. A copy of this Ordinance, as adopted, shall be delivered to the Chief Appraiser of the Burnet County Appraisal District. Such copy shall serve as the notice of adoption of the City's tax rate.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MEADOWLAKES THIS THE 21st DATE OF SEPTEMBER 2021 by the following vote:

	Vote
Councilperson Lofgreen	<u>Y</u>
Councilperson Peskin	<u>Y</u>
Councilperson Drummond	<u>Y</u>
Councilperson Wise	<u>Y</u>
Councilperson Wood	<u>Y</u>

Signed: Mark Bentley
Mark Bentley, Mayor
City of Meadowlakes

Attest:

Evan Bauer
Evan Bauer, City Secretary