

# City of Meadowlakes

## ORDINANCE 2014-03

September 9, 2014

**AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF MEADOWLAKES, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND TERMINATING SEPTEMBER 30, 2015, TAX YEAR 2014; PROVIDING FOR AND APPORTIONING EACH LEVY FOR SPECIFIC PURPOSE; PROVIDING A DATE ON WHICH TAXES SHALL BECOME DELINQUENT IF UNPAID; AND, PROVIDING FOR A LIEN ON ALL TAXABLE PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; AND PROVIDING FOR PENALTY, INTEREST AND COLLECTION COSTS, IF ANY, FOR ALL DELINQUENT TAXES; AND PROVIDING FOR AN EFFECTIVE DATE.**

**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, 2014; and

**WHEREAS**, the City Council of the City of Meadowlakes has received the Tax Year 2014 certified property tax roll submitted by the Chief Appraiser of the Burnet County Appraisal District; and

**WHEREAS**, Section 26.05 of the Texas Tax Code requires in part that the governing body of a municipality may not adopt a tax rate that exceeds the lower of the rollback rate or the effective tax rate until the governing body has held two public hearings on the proposed tax rate; which were held on August 28<sup>th</sup>, 2014 and September 2<sup>nd</sup>, 2014; and

**WHEREAS**, a budget appropriating revenues generated by the collection of an 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, prior to the consideration the Ordinance herein;

**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,

2014 through September 30, 2015 upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2014 subject to taxation, a tax of **\$0.3206** on each \$100.00 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 **\$0.1687** 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 **\$0.1519** per each \$100 valuation of all property within said City.

**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 2.6% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.20.**

**SECTION II.** That taxes levied under this ordinance shall be due October 1, 2014 and if not paid on or before January 31, 2015 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 date of delinquency at the rate as prescribed by state law.

**SECTION IV.** Taxes are payable at the Office of 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.** 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 or 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 VI.** The City Secretary of the City of Meadowlakes, 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 Meadowlakes and by filing said Ordinance in the ordinance records of the City.

**SECTION VII.** The City Secretary of the City of Meadowlakes is hereby directed to publish the caption, penalty clause, publication clause and the effective date clause of this ordinance for one (1) day in the official newspaper of the City of Meadowlakes, as authorized by Section 52.013 of the Texas Local Government Code.

**SECTION VIII.** This ordinance shall take effect immediately from and after its passage and publication in accordance with the publication provisions as so stated in Section 7 of this ordinance.

**SECTION IX.** 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 X.** 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 9th DATE OF SEPTEMBER, 2014** by the following vote:

	Vote
Councilperson Fields	____Aye____
Councilperson Barry	____Aye____
Councilperson Cunningham	____Aye____
Councilperson Drummond	____Aye____
Councilperson Stephenson	____Aye____

**Signed:**

Signed: Mary Ann Raesener  
**Mary Ann Raesener, Mayor**  
**City of Meadowlakes**

**Attest:**

Signed: Christy Fath  
**Christy Fath,**  
**City Secretary**