

**CITY OF SANDY OAKS, TEXAS**

**ORDINANCE NO. 2019-147**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS ADOPTING AND LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF SANDY OAKS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2019 AND ENDING SEPTEMBER 30, 2020; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BE DELINQUENT IF NOT PAID AND ESTABLISHING A PERCENTAGE OF UNCOLLECTIBLE TAXES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Sandy Oaks, Texas ("City") is authorized to levy an ad valorem tax on property pursuant to Chapter 26 of the Property Tax Code; and

**WHEREAS**, the ad valorem tax is based on the appraised value of property;

**WHEREAS**, Chapter 33 of the Property Tax Code provides for delinquent taxes; and

**WHEREAS**, the City Council for the City of Sandy Oaks approved the City's annual budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020; and

**WHEREAS**, the City Council ratified the property tax rate revenue increase reflected in the City's annual budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020; and

**WHEREAS**, section 26.052 of the Property Tax Code provides for a simplified tax rate notice for taxing units with low tax levies if the taxing unit for which the total tax rate proposed for the current tax year is 50 cents or less per \$100 of taxable value and would impose taxes of \$500,000 or less when applied to the current total value for the taxing unit; and

**WHEREAS**, the City is a low levy taxing unit pursuant to section 26.052 of the Property Tax Code and therefore is exempt from the notice and publication requirements of Section 26.04(e) and the hearing requirements of Section 26.05(d) and 26.06 of the Property Tax Code; and

**WHEREAS**, the City provided notice as provided by 26.052 not later than the seventh day before the rate on which the tax rate was adopted by publishing notice of the proposed tax rate in the legal notices section of a newspaper having general circulation in the City; and

**WHEREAS**, it is necessary that an ordinance be passed levying an ad valorem tax upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation in accordance with said budget and the Property Tax Code; and

**WHEREAS**, the City has complied with all statutory requirements for the adoption of the ad valorem tax;

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS.**

**SECTION 1.** That the City Council finds the statements made in the preamble above are true and correct and incorporates them into the body of this Ordinance as if fully stated herein.

**SECTION 2.** That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Sandy Oaks, and to provide an Interest and Sinking fund for the fiscal year beginning October 1, 2019 and ending September 30, 2020, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.238367 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of general government (General Fund), \$0.238367 on each \$100 valuation of property; and
2. For the interest and sinking fund, \$0.00 on each \$100 valuation of property.

**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 13 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$38.37.**

**SECTION 3.** 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. Pursuant to section 33.01 of the Property Tax Code, the City Council hereby declares a delinquent tax incurs a penalty and interest on the 1st day of each month as follows:

**February:**  $6\% + 1\% = 7\%$

**March:**  $7\% + 2\% = 9\%$

**April:**  $8\% + 3\% = 11\%$

**May:**  $9\% + 4\% = 13\%$

**June:**  $10\% + 5\% = 15\%$

**July:**  $12\% + 6\% = 18\%$

**SECTION 4.** Pursuant to the authority granted by Section 33.07 of the Property Tax Code, in the event that taxes levied become delinquent on or after February 1<sup>st</sup> but not later than May 1<sup>st</sup> of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer for all taxes delinquent on or after July 1<sup>st</sup>.

**SECTION 5.** Pursuant to the authority granted by Section 33.08 of the Property Tax Code, the City further provides that all taxes that become delinquent on or after June 1 of the year in which they become delinquent shall, in order to defray the cost of collection, incur an additional twenty percent (20%) of the delinquent tax, penalty and interest.



**SECTION 6.** All property tax receivables are shown net of an allowance for uncollectibles. The property tax receivable allowance is equal to 1 percent of current outstanding property taxes at September 30, 2020, and 10 percent of delinquent outstanding property taxes at September 30, 2020.

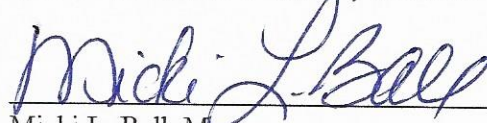
**SECTION 7.** All taxes shall become a lien upon the property against which assessed, and the tax collector is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Sandy Oaks and shall, by virtue 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 of Sandy Oaks. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed herein.

**SECTION 8.** If any provision, section, subsection, sentence, clause, or phrase of this ordinance, or the application of the same to any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this ordinance that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidances or invalidity of another portion hereof, and all provisions of this ordinance are declared to be severable for that purpose.

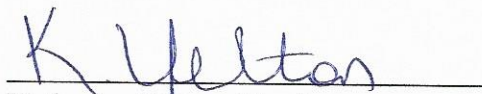
**SECTION 9.** This ordinance shall take effect and be in force immediately after its passage.

**PASSED AND APPROVED** on this 12<sup>th</sup> day of September 2019.

**CITY OF SANDY OAKS, TEXAS**

  
Micki L. Ball, Mayor

**ATTEST:**

  
Katherine Yelton, City Secretary