

**CITY OF SANDY OAKS, TEXAS
ORDINANCE NO. 2024-241**

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, 2024 AND ENDING SEPTEMBER 30, 2025; 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, 2024 and ending September 30, 2025; 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, 2024 and ending September 30, 2025; and

WHEREAS, the tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate, and therefore, an election is not required, but the qualified voters of the City of Sandy Oaks may petition the City to require an election to be held to determine whether to reduce the tax rate; 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;

NOW, THEREFORE, 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, 2024 and ending September 30, 2025, upon

all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.343907 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), \$0.316907 on each \$100 valuation of property; and
2. For the interest and sinking fund, \$0.027 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 41.34% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$102.71.

SECTION 3. That pursuant to Texas Tax Code section 26.05(b), a motion to adopt the ordinance setting a tax rate that exceeds the no-new-revenue tax rate was made as follows: "I move that the property tax rate be increased by the adoption of a tax rate of \$0.343907 on each \$100 valuation of property, which is effectively a 41.35 percent increase in the tax rate" and made by record vote reflected as follows:

Councilmember	Yes	No	Abstain	Absent
Michael Martinez, Jr., Mayor (in case of tie)				
Mayor Pro Tem, Grace Alvarado	X			
Alderman Place 1, Charles Fillinger	X			
Alderman Place 2, Terry Coffindaffer				X
Alderman Place 3, Tom Repino	X			
Alderman Place 5, David Tremblay	X			

SECTION 4. That taxes levied under this ordinance shall be due October 1, 2024, and if not paid on or before January 31, 2025, 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, unless otherwise exempt or provided by section 33.01 of the Property Tax Code:

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 5. 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 1st but not later than May 1st 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 1st.

SECTION 6. 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 7. 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, 2025, and 10 percent of delinquent outstanding property taxes at September 30, 2025.


SECTION 8. 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 9. 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 10. This ordinance shall take effect and be in force immediately after its passage.

PASSED AND APPROVED on this 19th day of August, 2024.

CITY OF SANDY OAKS, TEXAS


Michael Martinez, Jr., Mayor

ATTEST:


Delma Doyal, City Clerk