

CITY OF SANDY OAKS, TEXAS

ORDINANCE NO. 2023-226

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, 2023 AND ENDING SEPTEMBER 30, 2024; 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, 2023 and ending September 30, 2024; 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, 2023 and ending September 30, 2024; 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, 2023 and ending September 30, 2024, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.243303 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), \$0.214278 on each \$100 valuation of property; and
2. For the interest and sinking fund, \$0.029025 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 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-12.49

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 \$0.243303 on each \$100 valuation of property, which is effectively a 3.50 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 a tie)				
Mayor Pro Tem, Grace Alvarado	✓			
Alderman Place 1, Charles Fillinger	✓			
Alderman Place 2, Terry Coffindaffer				✓
Alderman Place 3, Tom Repino	✓			
Alderwoman Place 5, Debbie Martinez	✓			

SECTION 4. That taxes levied under this ordinance shall be due October 1, 2023, and if not paid on or before January 31, 2024, 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, 2024, and 10 percent of delinquent outstanding property taxes at September 30, 2024.


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.

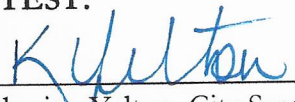
PASSED AND APPROVED on this 28th day of September 2023.

CITY OF SANDY OAKS, TEXAS



Michael Martinez, Jr., Mayor

ATTEST:



Katherine Yelton, City Secretary

Exhibit A

	Oct 1, 2023 - Sep 30, 2024
Ordinary Income/Expense	
Income	
Carryover Funds from Prior Year	75,000.00
General Fund Revenues	
Ad Valorem Taxes	
Maintenance and Operations Tax	498,335.44
Road Bond I&S Tax	67,501.97
Total Ad Valorem Taxes	565,837.41
Animal Control Donations/Fees	600.00
Red Mountain CDBG Project	300,000.00
ARPA Fund Reimbursements	300,000.00
Court Fines/Fees	
MCBS-Municipal Court Security	2,700.00
MCTF-Municipal Court Technology	2,200.00
Court Fines/Fees - Other	220,000.00
Total Court Fines/Fees	224,900.00
Fees	
Clerical/Office Fees	500.00
Code Enforcement Abatement Fees	5,000.00
Permit Fees	1,200.00
Total Fees	6,700.00
Franchise Fee	
Center Point Energy	2,600.00
CPS	125,000.00
Total Franchise Fee	127,600.00
Park/Comm Ctr Donations	600.00
Sales Tax	160,000.00
Total General Fund Revenues	1,761,237.41
TDA Grant Deposits	353,000.00
Uncategorized Income	3,096.05
Total Income	2,117,333.46
Gross Profit	2,117,333.46
Expense	
Operating Expenses	
City Council & Mayor Expense	
Administrative Training & Educ	1,000.00
Community Programs	1,000.00
Conference, Convention, Meeting	500.00
Travel	500.00
Total City Council & Mayor Expense	3,000.00
Clerical Salaries & TMRS	
City Clerk-Salary	52,000.00
City Clerk Salary- TMRS	2,600.00
Deputy City Clerk-Salary	35,000.00
Deputy City Clerk-TMRS	1,500.00
Total Clerical Salaries & TMRS	91,100.00

Contract Services	
Audit Services	14,000.00
Engineering Services	10,000.00
Fees-BCAD	2,500.00
Legal Fees	45,000.00
Outside Contract Services	0.00
Total Contract Services	71,500.00
Municipal Buildings	
Municipal Bldg - City Hall	25,000.00
Municipal Bldg - Park/Comm Ctr	10,000.00
Park/Comm Ctr Expenditures	7,000.00
Total Municipal Buildings	42,000.00
Municipal Court Expenses	
Court Collections	17,000.00
Court Supplies	2,000.00
Equipment-IT Expenses	6,000.00
Municipal Judge	17,000.00
Municipal Judge Health Plan	3,500.00
OCA Fees	75,000.00
Prosecutor	14,000.00
Total Municipal Court Expenses	134,500.00
Operating Expenses-Municipal	
Books, Subscriptions, Reference	2,500.00
G & A Vehicle	
G&A Vehicle Fuel	1,500.00
G&A Vehicle Maintenance	1,000.00
Total G & A Vehicle	2,500.00
IT Services	12,000.00
Newspaper Publishing	1,500.00
NNO Sponsorship	2,000.00
Operating Supplies	10,000.00
Post Office Box	200.00
Postage & Mailing Service	2,000.00
Printing and Copying	4,000.00
Telephone, Telecommunications	35,000.00
Total Operating Expenses-Municipal	71,700.00
Other Types of Expenses	
Bank Service Charges	500.00
Election Expense	3,500.00
Insurance	
Employee Benefits/Healthcare	48,000.00
Insurance - Liability, D and O	15,000.00
Workers Comp Insurance	15,000.00
Total Insurance	78,000.00
Payroll	
Payroll Processing	4,500.00
ER Tax	35,000.00
ER TMRS	15,000.00
Total Payroll	54,500.00

Utilities	
Utilities - Electricity	38,000.00
Utilities - Water	2,000.00
Total Utilities	40,000.00
Total Other Types of Expenses	176,500.00
Police Department Expenses	
Animal Control Operations	
Containment/Facilities	5,000.00
Equipment and Supplies	5,000.00
FICA	4,000.00
Fuel	35,000.00
Salaries	2,500.00
Training/Certification	1,200.00
Vehicle Maintenance	2,000.00
Veterinarian Services	7,000.00
Total Animal Control Operations	61,700.00
Code Enforcement Abatement Exp	5,000.00
Police Department Operations	
Equipment & Supplies	20,000.00
Fuel	12,000.00
Salaries	205,000.00
TMRS	10,000.00
Training/Certification	5,000.00
Vehicle Maintenance	5,000.00
Total Police Department Operations	262,000.00
Total Police Department Expenses	323,700.00
Public Works	
Fuel	10,000.00
Litter Removal	3,500.00
Park & City Grounds Projects	5,000.00
Salaries	140,000.00
Streets - Maintenance	8,000.00
Streets - Signs	3,000.00
TMRS	9,000.00
Tools and Equipment	15,000.00
Vehicle Maintenance	10,000.00
Total Public Works	203,500.00
Total Operating Expenses	1,117,500.00
Reserve Funding	
GASB54 - Assigned	
MCBS-Municipal Court Security	2,700.00
MCTF-Municipal Court Technology	2,200.00
Total GASB54 - Assigned	4,900.00
GASB54 - Unassigned	3,096.05
Total Reserve Funding	7,996.05
Statutorily Required Public Notice-Required Posting	
Statutorily Required Public Notice-Lobbying	
Red Mountain CDBG Project	300,000.00
APRA	300,000.00
TDA Grant Expenditures	353,000.00
Road Bond I&S	67,501.97
Total Expense	2,145,998.02
Net Ordinary Income	-28,664.56
Net Income	-28,664.56