



## **ORDINANCE NO. 180**

**AN ORDINANCE BY THE CITY OF UHLAND, TEXAS ESTABLISHING A PROPERTY (AD VALOREM) TAX RATE; APPROVING THE 2016 AD VALOREM TAX RATE AND LEVY OF \$0.194900/ PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; ESTABLISHING AN AD VALOREM TAX EXEMPTION FOR INDIVIDUALS WHO ARE DISABLED OR OVER THE AGE OF 65; PROVIDING FOR REPEAL OF CONFLICTS, SEVERABILITY, SAVINGS, AND EFFECTIVE DATE**

**WHEREAS,** the Chief Appraisers of the Hays County Tax Appraisal District and the Caldwell County Appraisal District have prepared and certified the appraisal rolls of the City of Umland, Texas, said rolls being those portions of the approved appraisal rolls of the Hays County Tax Appraisal District and Caldwell County Appraisal District which lists property taxable by the City of Umland, Texas; and

**WHEREAS,** pursuant to the Texas Constitution and Texas Property Tax Code, a general-law municipality such as the City of Umland has the authority to establish, enact and collect property taxes; and

**WHEREAS,** the City of Umland is authorized by the Texas Tax Code to offer certain exemptions from the Ad Valorem Tax; and

**WHEREAS,** a budget appropriating revenues generated for the use and support of the municipal government of the City of Umland has been approved and adopted by the City Council of Umland as required by Section 102.009 of the Texas Local Government Code;

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF UHLAND, That:**

### **Section 1: Findings of Fact**

The above Findings of Fact shall be incorporated herein as Legislative findings of the City Council of the City.

## **Section 2: Approval of 2016 Tax Rate & Levy**

That there be and is hereby levied and shall be assessed and collected for the year 2016 on all taxable property, real, personal and mixed, situated within the city limits of the City of Umland, Texas, and not exempt by the Constitution of the State and valid state laws, an *ad valorem* tax rate of \$0.194900 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

For the payment of current expenses and to be deposited in the general fund (for the purposes of maintenance and operations) \$0.194900 on each one hundred dollars (\$100.00) of assessed value of taxable property; and,

For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for, a tax of zero cents (\$0.00) on each one hundred dollars (\$100.00) of assessed value of taxable property which shall be applied to the payment of such interest and maturities of all outstanding bonds.

## **Section 3: Exemptions**

The City of Umland hereby establishes the follow ad valorem tax exemptions for those who are required to pay ad valorem taxes effective with the fiscal year 2016-2017:

1. Homestead exemption of 1% appraisal value but not less than \$5000.00 as authorized by Texas Tax Code Section 11.13 (n).
2. Exemption for disabled individuals or individuals over the age of 65 in the amount of the first \$10,000 of appraised value, as authorized by Texas Tax Code Section 11.13(d).

## **Section 4: Collection of Taxes**

That the Hays County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of properties of said City located only in Hays County and the Caldwell County Appraisal District is hereby authorized to assess and collect the taxes of properties of said City located only in Caldwell County employing the above tax rate and in accordance with the provisions of this Ordinance.

## **Section 5: Records**

That the City Administrator of said City shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.

## **Section 6: Expenditure of Funds**

That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Uhland's Annual Budget FY 2016-2017.

That all monies collected which are not specifically appropriated shall be deposited in the general fund.

**Section 7: Repealer**

This Ordinance shall be cumulative of all provisions of ordinances of the City of Uhland, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed to the extent of such conflict.

**Section 8: Severability Clause**

If any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so decided to be invalid or unconstitutional.

**Section 9: Savings Clause**

All previous ordinances shall remain in full force and effect, save and except as amended by or in conflict with this Ordinance.


**Section 10: Effective Date**

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, as the law in such case provides.

**APPROVED AND ADOPTED** by the City Council of the City of Uhland, Texas on this, the 7<sup>th</sup> day of September, 2016, in the City of Uhland. Ayes 4 Nays 0 Abstained 0

  
\_\_\_\_\_  
**Bryan Geiger Mayor**

**Attest:**

  
\_\_\_\_\_  
**Karen Gallaher,  
City Administrator**