



ORDINANCE NO# 267

AN ORDINANCE BY THE CITY OF UHLAND, TEXAS ADOPTING AND LEVYING AN AD VALOREM TAX OF \$0.1751 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR AND APPORTIONING THE LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to the Texas Constitution and Texas Property Tax Code, a general-law municipality such as the City of Uhland (the "City") has the authority to adopt, levy and collect ad valorem tax on property; and

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

WHEREAS, for fiscal year 2020 – 2021 the City Council of the City of Uhland, Texas adopted and levied an ad valorem tax of \$0.1751 per one hundred dollars (\$100.00) of assessed valuation on all taxable property within the corporate limits of the City for the use and support of the municipal government of the City;

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 Uhland, 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 taxable property located within the corporate limits of the City; and

WHEREAS, the City Council of the City of Uhland, Texas, has approved the municipal budget appropriating revenue generated for the use and support of the municipal government of the City of Uhland for the fiscal year beginning October 1, 2021 and ending September 30, 2022; and

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

Section 1: Findings of Fact

The above recitals contained in the preamble hereabove are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as Legislative findings of the City Council of the City of Uhland, Texas.

Section 2: Adoption of Tax Rate & Levy

There be adopted and is hereby levied and shall be assessed and collected for the use, support and operation of the municipal government of the City of Uhland, upon all taxable property, real personal and mixed, situated within the corporate limits of the City of Uhland, Texas, subject to taxation and not otherwise exempt by the Constitution or laws of the State of Texas or Ordinances of the City, an ad valorem tax of \$0.1751 per each One Hundred Dollars (\$100.00) of assessed valuation on said taxable property, and said tax shall be levied and apportioned as follows:

For the payment of current expenses, maintenance and operation of the general government (the "General Fund"), \$0.1751 per each one hundred dollars (\$100.00) of assessed valuation on 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 valuation on taxable 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 66 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$175.10."

Section 3: Due Date & Collection of Taxes

Taxes levied under this ordinance shall be due October 1, 2021 and if not paid before January 31, 2022 shall immediately become delinquent. The County Tax Assessor/Collector for each Hays County and Caldwell County are hereby authorized to assess, collect and remit to the City the taxes on taxable property located within each respective County, for which this ordinance applies, in accordance with the provisions of this Ordinance and the Constitution and laws of the State of Texas.

Section 4: Delinquent Taxes; Interest; Lien

Delinquent taxes shall become a lien upon the property against which assessed, and the respective County Tax Assessor/Collector is hereby authorized to enforce the collection of such delinquent taxes, according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, and by virtue of the tax rolls, fix and establish a lien by levying upon such property within

said County’s jurisdiction whether real, personal or mixed for the payment of said delinquent taxes, penalty and interest. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by law. The penalty and interest collected from such delinquent taxes shall be deposited in the General Fund for the City of Umland.

Section 5: Records

The City Secretary of the City of Umland, Texas shall keep accurate and complete records of all monies remitted to the City by each respective County 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 Umland’s Annual Budget FY 2021-2022.

Section 7: 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 8: 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 on this, 16th day of August 2021, by the City Council of the City of Umland, Texas.

Place 1: Jessica Hodge Aye Nay Abstain

Place 2: Brian Heideman Aye Nay Abstain

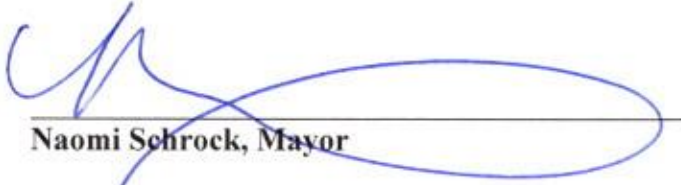
Place 3: Daniel Heideman Aye Nay Abstain

Place 4: Mary LaPoint Aye Nay Abstain

Place 5: Vacant


Total Vote:

Ayes 3 Nays 1 Abstain



Naomi Schrock, Mayor

Attest:



Kimberly Weatherford, City Secretary

