

ORDINANCE NO. 286

AN ORDINANCE BY THE CITY OF UHLAND, TEXAS LEVYING AN AD VALOREM TAX OF \$0.1142 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, 2022 AND ENDING SEPTEMBER 30, 2023; 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 levy and collect ad valorem tax on property;

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

WHEREAS, for fiscal year 2021 – 2022 the City Council of the City of Uhland, Texas 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 City Council of the City of Uhland, Texas, has approved the municipal budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023; and;

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Uhland, Texas in accordance with such budget and the Texas Tax Code.

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

Section 1: Findings of Fact

The above recitals contained in the preamble 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: Approval of 2022 Tax Rate

There be and is hereby levied and there shall be collected for the use, support and operation of the municipal government of the City of Umland, upon all taxable property, real, personal and mixed, situated within the corporate city limits of the City of Umland, 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 \$0.1142 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 current expenses, maintenance and operation of the general government (General Fund), \$0.1142 per each one hundred dollars (\$100.00) of assessed valuation on taxable property; and

For the interest and sinking fund (to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for) \$0.00 per 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 3.53 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$114.20."

Section 3: Due Date and Collection

Taxes levied under this ordinance shall be due October 1, 2022 and if not paid before January 31, 2023 shall immediately become delinquent. The County Tax Assessor/Collector for each County in which taxable property is located, for which this ordinance applies, is hereby authorized to assess, collect and remit to the City the taxes on said property in accordance with the provisions of this Ordinance and the Constitution and laws of the State of Texas.

Section 4: Delinquent Taxes; Interest; Lien

Said 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 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 of the City of Umland.

Section 5: Records

The City Administrator of said City 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 the same are expended.

Section 6: Expenditure of Funds

Monies collected pursuant to this Ordinance shall be expended as set forth in the City of Uhland's adopted Annual Budget for FY 2022-2023 and as thereafter amended.

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 adjudged to be invalid or unconstitutional.

Section 8: Effective Date

This Ordinance shall take effect and be in full force immediately from and after its passage.

PASSED, APPROVED AND ADOPTED this 14th day of September 2022, by a record vote of 4 ayes, 0 nays and 0 abstentions of the City Council of Uhland, Texas.



ATTEST:

A handwritten signature in blue ink, appearing to read "Naomi Schrock", is written over a horizontal line.

Naomi Schrock, Mayor

A handwritten signature in blue ink, appearing to read "Kim Weatherford", is written over a horizontal line.

Kim Weatherford, City Secretary