

**CITY OF TEAGUE
ORDINANCE NO. 2019-09-16-B
ADOPTING 2019 TAX RATE**

AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS, ADOPTING THE 2019 AD VALOREM TAX RATE OF \$0.776732 PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2019; TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST AND SINKING FUND ON THE OUTSTANDING DEBT OF THE CITY; COLLECTION OF TAXES; APPROVING THE ASSESSMENT ROLL AS CERTIFIED; PROVIDING FOR A CUMULATIVE CLAUSE, SEVERABILITY, NOTICE, PUBLICATION, AN EFFECTIVE DATE, AND PROPER NOTICE & MEETING

WHEREAS, the Board of Aldermen of the City of Teague (“Board of Aldermen”) on September 9, 2019 adopted a budget appropriating revenue generated for the use and support of the municipal government of the City of Teague (“City”) as required by Section 102.007 of the Texas Local Government Code; and

WHEREAS, according to the Freestone County Tax Assessor-Collector, the City’s effective tax rate is (\$0.776732) Cents on each One Hundred Dollars (\$100.00) assessed value of taxable property (\$0.776732/\$100) which the City desires to adopt as its 2019 tax rate; and

WHEREAS, upon full review and consideration of the matter, the Board of Aldermen finds it necessary and proper to now adopt the City’s 2019 tax rate, which shall consist of two components (one of which will impose the amount of taxes needed to pay debt service and the other of which will impose the amount of taxes need to fund maintenance and operation expenses for the next year), and each of such components must be approved separately; and

WHEREAS, the 2019 tax rate set forth herein consists of those two components and they are approved separately as required by Section 26.05(a) of the Texas Tax Code.

NOW, THEREFORE, BE IT ORDAINED by the Board of Aldermen of the City of Teague:

1. FINDINGS INCORPORATED

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

2. ADOPTION OF 2019 TAX RATE

There is hereby levied and ordered to be assessed and collected for all taxable property located in the City of Teague on the 1st day of January 2019, and not exempted from taxation by the constitution and laws of the State of Texas for the fiscal year beginning October 1, 2019, and ending September 30, 2020, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed, an ad valorem tax for funding

\$0.776732 per every One Hundred Dollars (\$100.00) of assessed value of all taxable property in the city limits, of which **\$0.139761/\$100** shall be the debt rate for Interest and Sinking (I&S) and **\$0.636971/\$100** shall be the rate for Maintenance and Operations (M&O).

3. COLLECTION OF TAXES

Taxes levied under this Ordinance shall be due on October 1, 2019, and if not paid on or before January 31, 2020 shall immediately become delinquent. Taxes shall be payable in Freestone County, Texas at the office of the Freestone County Tax Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

4. TAX ROLL

The tax roll, as present to the Board of Aldermen, together with any supplement thereto, is hereby accepted.

5. CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of all City records, except where the provisions of this Ordinance are in direct conflict with said provisions, in which event the conflicting provisions of said City records are hereby repealed.

6. SEVERABILITY CLAUSE

That if any portion 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.

7. ENGROSSMENT & ENROLLMENT

The City Clerk of the City of Teague is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, and effective date clause in the minutes of the Board of Aldermen of the City of Teague and by filing this Ordinance in the City records.

8. NOTIFICATION TO ASSESSOR

The City Clerk of the City of Teague, Texas, is hereby directed to notify the tax assessor for the City of the tax rate ratified.

9. PUBLICATION CLAUSE

The City Clerk of the City of Teague, Texas, is hereby directed to publish in the Official newspaper of the City of Teague, the caption and effective date clause of this Ordinance as required by state law.

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.

11. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551.

PASSED & APPROVED this, the 16th day of September 2019, by the following Board of Aldermen of Teague record vote:

Jerry Ballew:	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Rhonda Jones:	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Marie Hertenberger:	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Chris Nickleberry:	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent
Ryan Mathison:	<input checked="" type="checkbox"/> For	<input type="checkbox"/> Against	<input type="checkbox"/> Abstain	<input type="checkbox"/> Absent

CITY OF TEAGUE

by: James Monks
James Monks, Mayor

ATTEST:

Theresa Prasil
Theresa Prasil, City Administrator/Secretary



NOTICE OF 2019 TAX YEAR PROPOSED PROPERTY TAX RATE FOR CITY OF TEAGUE, TEXAS

A tax rate of \$.776732 per \$100 valuation has been proposed by the governing body of
City of Teague, Texas

PROPOSED TAX RATE	\$ <u>.776732</u> per \$100
PRECEDING YEAR'S TAX RATE	\$ <u>.759663</u> per \$100
EFFECTIVE TAX RATE	\$ <u>.776732</u> per \$100

The effective tax rate is the total tax rate needed to raise the same amount of property tax revenue for
City of Teague, Texas from the same properties in both the 2018
tax year and the 2019 tax year.

YOUR TAXES OWED UNDER ANY OF THE ABOVE RATES CAN BE CALCULATED AS FOLLOWS:

$$\text{property tax amount} = (\text{rate}) \times (\text{taxable value of your property}) / 100$$

For assistance or detailed information about tax calculations, please contact:

Lisa Foree

Freestone County tax assessor-collector

112 East Main Street Fairfield, Texas 75840

(903) 389-2336

lforee@freestonetax.org

www.co.freestone.tx.us