

**CITY OF TEAGUE
ORDINANCE NO. 2020-09-08-A
ADOPTING 2020 TAX RATE**

AN ORDINANCE OF THE BOARD OF ALDERMEN OF THE CITY OF TEAGUE, TEXAS, ADOPTING THE 2020 AD VALOREM TAX RATE OF \$0.627920 PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2020; TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES; 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 8, 2020 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 Voter-Approval rate is (\$0.627920) Cents on each One Hundred Dollars (\$100.00) assessed value of taxable property (\$0.627920/\$100) which the City desires to adopt as its 2020 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 2020 tax rate, which shall consist of one component (which will impose the amount of taxes need to fund maintenance and operation expenses for the next year), and each component is approved separately; and

WHEREAS, the 2020 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 2020 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 2020, and not exempted from taxation by the constitution and laws of the State of Texas for the fiscal year beginning October 1, 2020, and ending September 30, 2021, 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 **\$0.627920** per every One Hundred Dollars (\$100.00) of assessed value of all taxable property in the city limits, 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, 2020, and if not paid on or before January 31, 2021 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 9th day of September 2020, 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
Vacant:				
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:
[Signature]
Theresa Bell, City Administrator/Secretary



Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ 0.627920 per \$100 valuation has been proposed by the governing body of City of Teague, Texas

PROPOSED TAX RATE	\$ <u>0.627920</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.729869</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.627920</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2020 tax year that will raise the same amount of property tax revenue for the City of Teague, Texas from the same properties in both the 2019 tax year and the 2020 tax year.

The voter-approval rate is the highest tax rate that the City of Teague, Texas may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that the City of Teague, Texas is not proposing to increase property taxes for the 2020 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 24, 2020 at 6:00 P.M. at Teague City Hall 105 South 4th Avenue Teague, Texas 75860

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, the City of Teague, Texas is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the Board of Aldermen of the City of Teague, Texas at their offices or by attending the public meeting mentioned above.

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

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

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

- FOR the proposal: Place I Jerry Ballew, Place II Rhonda Jones, Place IV Chris Nickleberry & Place 5 Ryan Mathison
- AGAINST the proposal: _____
- PRESENT and not voting: _____
- ABSENT: _____

The 86th Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by the City of Teague, Texas last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by the City of Teague, Texas this year.
(name of taxing unit)

	2019	2020	Change
Total tax rate (per \$100 of value)	2019 adopted tax rate \$0.776732	2020 proposed tax rate \$0.627920	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)% -15% (Decrease)
Average homestead taxable value	2019 average taxable value of residence homestead \$54,147	2020 average taxable value of residence homestead \$66,640	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)% 23.1% (Increase)
Tax on average homestead	2019 amount of taxes on average taxable value of residence homestead \$420.57	2020 amount of taxes on average taxable value of residence homestead \$418.44	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)% -0.5% (Decrease)
Total tax levy on all properties	2019 levy \$924,650.94	(2020 proposed rate x current total value)/100 \$810,096.61	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)% -12.4% (Decrease)

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for the City of Teague, Texas
(name of taxing unit)
 at (903) 389-2336 or lforee@freestonetax.org, or visit www.co.freestone.tx.us
(telephone number) (email address) (internet website address)
 for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for the City of Teague, Texas
(name of taxing unit)
 at (903) 389-2336 or lforee@freestonetax.org
(telephone number) (email address)