

CITY OF SANDY OAKS, TEXAS

ORDINANCE NO. 2018-106

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS ADOPTING AND LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF SANDY OAKS, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BE DELINQUENT IF NOT PAID; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Sandy Oaks, Texas is authorized to levy an ad valorem tax on property; and

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

WHEREAS, the City Council for the City of Sandy Oaks approved the City's annual budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019; and

WHEREAS, the City Council ratified the property tax rate revenue increase reflected in the City's annual budget for the fiscal year beginning October 1, 2018 and ending September 30, 2019; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation in accordance with said budget and the Texas Tax Code; and

WHEREAS, the City of Sandy Oaks has complied with all statutory requirements for the adoption of the ad valorem tax;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS.

SECTION 1. That the City Council finds the statements made in the preamble above are true and correct and incorporates them into the body of this Ordinance as if fully stated herein.

SECTION 2. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Sandy Oaks, and to provide an Interest and Sinking fund for the fiscal year beginning October 1, 2018 and ending September 30, 2019, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.238367 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of general government (General Fund), \$0.238367 on each \$100 valuation of property; and
2. For the interest and sinking fund, \$0.00 on each \$100 valuation of 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 4.3 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$11.53.

SECTION 3. That taxes levied under this ordinance shall be due October 1, 2018, and if not paid on or before January 31, 2019, shall immediately become delinquent.

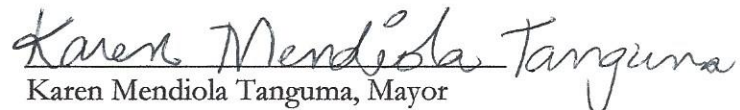
SECTION 4. All taxes shall become a lien upon the property against which assessed, and the tax collector is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Sandy Oaks and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Sandy Oaks. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 5. If any provision, section, subsection, sentence, clause, or phrase of this ordinance, or the application of the same to any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this ordinance that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidances or invalidity of another portion hereof, and all provisions of this ordinance are declared to be severable for that purpose.

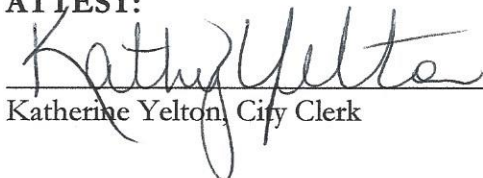
SECTION 5. This ordinance shall take effect and be in force immediately after its passage.

PASSED AND APPROVED on this 13th day of September, 2018.

CITY OF SANDY OAKS, TEXAS


Karen Mendiola Tanguma, Mayor

ATTEST:


Katherine Yelton, City Clerk