Antonio Araujo Mayor

Leticia Miranda Alderperson Place 1

**David Cantu** Alderperson Place 2



Miguel Najera Jr. Alderperson Place 3

Maria Covernali Alderperson Place 4

**George Almanzar** Alderperson Place 5

## **ORDINANCE NO. 1803.09.01**

## TAX YEAR 2018 - TAX LEVY ORDINANCE

AN ORDINANCE OF THE CITY OF SAN ELIZARIO, TEXAS APPROVING THE TAX YEAR 2018 AD VALOREM TAX RATE AND LEVY OF \$0.399207 CENTS PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR PENALTIES AND INTEREST; IMPOSING A LIEN; AND AN EFFECTIVE DATE.

#### RECITALS

- WHEREAS, the City Council ("Council") of the City of San Elizario ("City") has adopted a budget for Fiscal Year 2018-2019 appropriating revenues generated for the use and support of the maintenance and operations of the municipal government of the City, in accordance with Texas Local Government Code Chapter 102; and
- WHEREAS, the tax rate to be adopted in support of the budget is more than the effective tax rate; and
- WHEREAS, statutory requirements in Texas Local Government Code Section 140.010 for special notices and publications to give notice of a tax increase have been met; and
- **WHEREAS**, Texas Tax Code Section 26.05 provides for the adoption by Council of a tax rate for the current fiscal year in support of the city budget; and
- WHEREAS, the Council finds that the tax to be levied is necessary to provide the revenue requirements of the budget.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of San Elizario:

## ARTICLE I. FINDINGS OF FACT

The foregoing recitals are adopted as facts and are incorporated fully herein.

Ordinance: Adoption of Tax Year 2018 Tax Rate

## ARTICLE II. APPROVAL OF TAX YEAR 2018 TAX RATE AND LEVY

The City Council of the City of San Elizario hereby approves and authorizes that there be and is hereby levied and shall be assessed and collected for the Tax Year 2018 on all taxable property, real, personal and mixed, situated within the city limits of the City of San Elizario, Texas and not exempt by the Constitution of the State and valid state laws, an *ad valorem* tax rate of \$0.399207 cents on each One Hundred Dollars (\$100.00) of assessed value of taxable property, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the expenses and budget of the municipal government of the City (maintenance and operations) for Fiscal Year 2018-2019, a tax rate of .399207 Cents (\$0.399207) on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the City of San Elizario, not otherwise provided for, a tax of \$0 on each one hundred dollars (\$100.00) of assessed value of taxable property.

For purposes of disclosure regarding the Maintenance and Operations Tax Rate:

# THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

## 

## ARTICLE III. EXEMPTIONS AND EARLY PAYMENT

Property tax exemptions will not be adopted for this tax year. The City will not offer discounts for early payment of taxes.

## ARTICLE IV. ASSESSMENT AND COLLECTION OF TAXES; PENALTIES AND INTEREST

All taxes shall be collected by the person(s) authorized as the Tax Assessor/Collector for the City, in accordance with the interlocal governmental agreement entered into by the City for such purposes.

All taxes shall become a lien upon the property against which assessed, and the City, and/or County Tax Assessor and Collector for and on behalf of the City 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 penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of San Elizario, Texas.

## ARTICLE V. REPEALER AND SEVERABILITY

Ordinance: Adoption of Tax Year 2018 Tax Rate

REPEALER: All resolutions, ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

SEVERABILITY: Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

## ARTICLE VI. NOTIFICATION TO ASSESSOR

The Mayor or his designee is hereby directed to notify the tax assessor for the City of El Paso, Consolidated Tax Office, of the tax rate adopted.

#### ARTICLE VII. EFFECTIVE DATE

This Ordinance shall be effective immediately upon passage.

This Ordinance shall be effective ininfectiately upon passage.						
PASSED	AND APPROVED this, the _	ć	lay of <u>6</u>	pteme	<b>Del</b> 2018 by t	the
following record vote of the City Council of San Elizario:						
PLACE	ALDERPERSON	FOR	AGAINST	ABSTAIN	ABSENT	
1	Leticia Miranda					
2	David Cantu					
3	Miguel Najera, Jr.	V				
4	Maria Covernali					
5	George Almanzar					
CITY OF SAN ELIZARIO, TEXAS  Antonio Araujo, Mayor						
Nancy Montes, City Clerk						

Ordinance: Adoption of Tax Year 2018 Tax Rate