Antonio Araujo Mayor

Leticia Miranda Alderperson Place 1

David Cantu Alderperson Place 2



Lorenzo E. Leyva Sr. Alderperson Place 3

Maria Covernali Alderperson Place 4

George Almanzar Alderperson Place 5

ORDINANCE NO. 1903.09

TAX YEAR 2019 - TAX LEVY ORDINANCE

AN ORDINANCE OF THE CITY OF SAN ELIZARIO, TEXAS APPROVING THE TAX YEAR 2019 AD VALOREM TAX RATE AND LEVY OF \$0.410000 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 2019-2020 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.

Ordinance: Final, Adoption of Tax Year 2019 Tax Rate

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.

ARTICLE II. APPROVAL OF TAX YEAR 2019 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 2019 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 \$0.410000 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 2019-2020, a tax rate of .410000 Cents (\$0.410000) 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.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.3971 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.43.

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.

Ordinance: Final, Adoption of Tax Year 2019 Tax Rate

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

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.

PASSED AND APPROVED this, the	10	day of	September, 2019 by the
following record vote of the City Council of	San Eliza	ario:	

PLACE	ALDERPERSON	FOR	AGAINST	ABSTAIN	ABSENT
1	Leticia Miranda				
2	David Cantu				
3	Lorenzo Leyva				
4	Maria Covernali		V		
5	George Almanzar	1			

Ordinance: Adoption of Tax Year 2019 Tax Rate

CITY OF SAN ELIZARIO, TEXAS

Antonio Araujo, Mayor

ATTEST:

Nancy Montes City Clerk