

ORDINANCE NO. 08-06

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TOLAR, TEXAS, LEVYING TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2008 AND ENDING SEPTEMBER 30, 2009 AT A RATE OF \$.46 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2009; DIRECTING THE ASSESSMENT THEREOF TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT OPERATIONS AND MAINTENANCE EXPENSES; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE AND SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Tolar, Texas (the "City") hereby finds that the tax for the fiscal year beginning on October 1, 2008 and ending September 30, 2009 herein after levied for current expenses of the City the general improvements of the City and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council has approved, by a separate ordinance, adopted on the 15th of September 2008 the budget for the fiscal year beginning October 1, 2008 and ending September 30, 2009; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessments of ad valorem taxes have been approved completed in due and correct time.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TOLAR, TEXAS;

Section 1. That there be and is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2008 and ending September 30, 2009, on all taxable property real and personal situated within the corporate limits of the City of Tolar, Texas, except such property as may be exempt from taxation by the Constitution of the State, valid State laws and ordinances and resolutions of the City of Tolar, a tax of \$.46 on each One Hundred Dollars (\$100.00) assessed value of taxable property, which shall be apportioned and distributed as follows: For the purpose of defraying the maintenance and operation expenses of the City, a tax of \$.46 on each One Hundred Dollars (\$100.00) assessed of all taxable property.

Section 2. That all ad valorem taxes shall be due and payable on October 1, 2008 and all ad valorem taxes shall be delinquent after January 31, 2009. There shall be no discount for payment of taxes on or prior to January 31, 2009. A delinquent tax shall incur all penalty and interest authorized by law, Section 33.01 of the Texas Property Tax rate Code, to wit: a penalty of 6% of the amount of tax for the first calendar month the tax

is delinquent plus 1% for each additional month or portion of a month the tax remains unpaid prior to July 1st of the year in which it becomes delinquent.

Provided, however, a tax delinquent on July 1 incurs a total of 12% of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of 1% for each or portion of a month the tax remains unpaid. Taxes that remain delinquent of July 1, 2009 incur additional penalty of 20% of the taxes, penalty and interest due; such additional penalty is to defray the cost of collection due by an attorney as authorized in Section 6.30 of the Texas Property Tax Rate Code.

Section 3. Taxes shall be payable in Hood County, Texas at the office of the Hood County Tax Appraisal District. The City shall have all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 4. All delinquent taxes shall bear interest as provided by State Law, in addition to penalties.

Section 5. That any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

Section 6. If any section, paragraph, sentence, clause, phrase, or word in this ordinance, or application thereof by any person or circumstances, is held invalid by any Court of competent jurisdiction, such holdings shall not effect the validity of the remaining portions and shall remain in full force and effect.

Section 7. The fact that it is necessary that this ordinance be enacted in order to authorize the collection of ad valorem taxes for the fiscal year beginning October 1, 2008 and ending September 30, 2009, this ordinance shall take effect from and after its passage as the law in such cases provide.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF TOLAR, TEXAS, ON THIS 15TH DAY OF SEPTEMBER 2008.

Terry Johnson, Mayor
City of Tolar, Texas

Attest:

Joyce Johnson, City Secretary
City of Tolar