## CITY OF BARTLETT, TEXAS ORDINANCE NO. 2021-0914-01

AN ORDINANCE OF THE CITY OF BARTLETT, TEXAS, APPROVING AND LEVYING TAXES AT THE RATE OF \$0.715000 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF BARTLETT, TEXAS FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR SAVINGS CLAUSE; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Bartlett, Texas (the "City Council") needs to levy and impose a tax upon all taxable property for purposes of funding the 2021-2022 Fiscal Year Budget of the City of Bartlett, Texas located within Williamson and Bell Counties (the "City"); and

WHEREAS, the Chief Appraiser of the Bell County Tax Appraisal District has prepared and certified the appraisal roll of the City, said roll being that portion of the approved appraisal roll which lists property taxable by the City, and on file with the City Secretary's office; and

**WHEREAS**, the City has complied with all applicable requirements of the Texas Tax Code prior to the setting of the tax rate for said City for 2021; and

WHEREAS, a public hearing was held on September 14, 2021, and all interested persons were given an opportunity to be heard; and

WHEREAS, a quorum of the City council is present in a meeting open to the public; and

WHEREAS, the City Council of the City has determined that a tax rate of \$0.715000 per \$100 of value is necessary to meet the fiscal needs of the City; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BARTLETT, TEXAS:

<u>SECTION 1: Findings Incorporated.</u> The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Ordinance Adopting Certified Tax Roll and Levying 2021 Property Tax

SECTION 2: Certified Tax Roll. The City Council hereby accepts and adopts the certified roll presented by the Bell County Tax Appraisal District, and upon this certified tax roll, hereby levies and orders the assessment and collection of all real and personal property, not exempted from taxation by the constitution and laws of the State of Texas, located in the City of Bartlett beginning the 1<sup>st</sup> day of January 2021, for the fiscal year beginning October 1, 2021, and ending September 30, 2022, for the use and support of the general operations of the municipal government of the City.

SECTION 3: Tax Levied. There is hereby levied and ordered to be assessed and collected for all taxable property located in the City of Bartlett on the 1st day of January 2021, and not exempted from taxation by the constitution and laws of the State of Texas for the fiscal year beginning October 1, 2021, and ending September 30, 2022, 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 \$0.533500 for the maintenance and operations of the City and a debt service rate at \$0.181500 for a total rate of \$0.715000 on each One Hundred Dollars (\$100.00) assessed value of taxable 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 145.85% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$317. The Bell County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of said City employing the tax rate adopted herein.

SECTION 4: Due Date of Taxes. The taxes assessed and levied hereby are payable any time after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 5: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July I of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1 of the year in which it becomes delinquent shall incur a total penalty of twelve percent (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 one percent (1%) for each month or portion of a month the tax remainsunpaid. All other penalties and collection remedies authorized by law are hereby adopted.

SECTION 6: Place of Payment/Collection. Taxes are payable at the office of the Bell County Tax Assessor/Collector. The City shall have available all rights and remedies provided bylaw for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 7: Appropriations in Accordance with Budget. That the Mayor, or City Secretary of said City, shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended. Appropriations shall be made in accordance with the Fiscal Year 2021-2022 Budget approved by Ordinance No. 2021-0913-05. All monies collected which are not specifically appropriated shall be deposited in the general fund of the City.

SECTION 8: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict. Any remaining portions of said ordinances shall remain in full force and effect.

SECTION 9: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full forceand effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 10: Effective Date: This Ordinance shall become effective from and after its adoption and publication as required by law.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF BARTLETT, TEXAS,** on this 14<sup>th</sup> day of September, 2021 by the following motion: "I move that the property tax rate be increased by the adoption of a tax rate of \$0.715000 per \$100 valuation, which is effectively a 145.85% increase in the tax rate. This tax rate is further broken down by \$0.533500 on each One Hundred Dollars (\$100) valuation of property for the maintenance and operation of general government (General Fund), and \$0.181500 for each One Hundred Dollar (\$100) valuation of property to pay debt service," with the following roll call vote:

Yes	No	Abstain	Absent
✓ Yes	No	Abstain	Absent
Yes	No	Abstain	Absent
Yes	No	Abstain	Absent
Yes	No	Abstain	Absent
Yes	No	Abstain	Absent
	Yes Yes Yes Yes Yes	Yes No Yes No Yes No Yes No	Yes No Abstain Yes No Abstain Yes No Abstain Yes No Abstain Abstain

Chal Mees, Mayor

**ATTEST TO:** 

Joseph Resendez, City Administrator | City Secretary