ORDINANCE NO. 2013-145 CITY OF SHOREACRES

ESTABLISHMENT OF TAX RATE OF \$0.844381 PER \$100 VALUATION FOR FISCAL YEAR 2013/2014

AN ORDINANCE ESTABLISHING THE TAX RATE OF \$0.844381 PER \$100 VALUATION FOR THE CITY OF SHOREACRES, HARRIS COUNTY, TEXAS FOR THE FISCAL YEAR 2013/2014 COMMENCING ON OCTOBER 1, 2013 AND ENDING ON SEPTEMBER 30, 2014; AUTHORIZING THE LEVY, ASSESSMENT AND COLLECTION OF AD VALORUM TAXES BASED UPON THE ESTABLISHED RATE; DECLARING DISTRIBUTION OF SAID TAX RATE IN THE GENERAL FUND; AUTHORIZING THE TAX ASSESSOR AND COLLECTOR OF THE CITY OF LA PORTE, TEXAS TO SERVE AS THE TAX ASSESSOR/COLLECTOR OF THE CITY OF SHOREACRES; PROVIDING FOR A SEVERABILITY CLAUSE AND A SAVINGS CLAUSE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES, STATE OF TEXAS:

SECTION 1. The tax rate for the City of Shoreacres, Harris County, Texas for the Fiscal Year 2013/2014 commencing on October 1, 2013 and ending on September 30, 2014 is hereby established at \$0.844381 per \$100 valuation of the taxable property, real, personal, mineral or mixed, situated within the corporate limits of said City of Shoreacres, Harris County, Texas. Such rate is sometimes referred to as \$0.844381 per \$100.00 valuation. Property shall be assessed at 100 per-cent of fair market value.

SECTION 2. The annual levy of the aforesaid tax is herewith authorized and made on all said property that is not expressly exempt from taxation by the Constitution and Laws of the State of Texas. The said levy shall be based upon the aforesaid rate, the valuation of said properties determined by the Harris County Appraisal District and the City of Shoreacres Tax Assessor and Collector and the assessments made pursuant thereto.

SECTION 3. The aforesaid levy shall and does include any and all powers granted by the Constitution and Laws of the State of Texas for the enforcement of liens created by this levy, the assessment and collection of taxes as well as penalties and interest for delinquency, if any, hereby authorized, and the allocation and distribution of all tax revenue collected.

SECTION 4. The aforesaid tax rate shall be distributed in the City of Shoreacres accounts as follows:

General Fund:

100.00% of said collection.

Tax Sinking Fund:

0.00% of said collection.

SECTION 5. The Tax Assessor and Collector of the City of La Porte, Texas is hereby designated and authorized to act as Tax Collector and Assessor for the City of Shoreacres, with any and all attendant rights, powers and privileges and shall receive the sum of \$4.35 per taxable item for the services performed for and on behalf of the City of Shoreacres.

SECTION 6. Any and all Ordinances or parts of Ordinances, if any, in conflict herewith shall be, and the same are, thereby expressly repealed to the extent of such conflict only.

SECTION 7. The City Council of the City of Shoreacres hereby declares that if any section, paragraph, clause, phrase or word of this ordinance is declared unconstitutional or invalid by final judgement of a court of competent jurisdiction, it will not affect the remaining portions of this Ordinance. The City Council declares that it would have passed and ordained all the remaining portions of this Ordinance without the inclusion of those portions found to be unconstitutional or invalid.

PASSED AND APPROVED THIS 14TH DAY OF OCTOBER 2013.

