

**ORDINANCE NO. 2015-189
CITY OF SHOREACRES, TEXAS**

AN ORDINANCE OF THE CITY OF SHOREACRES, TEXAS, RATIFYING THE 2015 ADOPTED BUDGET AND CHANGE THE REQUIRED COVER SHEET UNDER SECTION 102.007 OF THE TEXAS LOCAL GOVERNMENT CODE TO REFLECT THAT THE ADOPTED BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$14,327, WHICH IS A 1.66 PERCENTAGE INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$17,175. THIS CALCULATION IS BASED ON AN ANTICIPATED ADOPTION OF THE TAX RATE OF \$0.765505/\$100 (AS STIPULATED UNDER 26.05 (C) OF THE TEXAS TAX CODE), WHICH IS LOWER THAN THE CALCULATION THAT WAS BASED ON THE PREVIOUSLY ADOPTED TAX RATE OF \$0.826000/\$100.

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WHEREAS, by Ordinance No. 2015-185, the City Council of the City of Shoreacres, Texas, adopted its "Operating Budget and Capital Budget" for Fiscal Year 2015/2016; and,

WHEREAS, the City Council has determined that unusual and unforeseen events have created a state of emergency and grave public necessity for the supplemental appropriation and/or transfer of certain funds to meet the requirement of emergency expenditure; and

WHEREAS, the City Council has further determined that the ratification and/or budget amendment is authorized under section 102.010 of the Texas Local Government Code as appropriate "municipal purposes".

WHEREAS, the City Council has determined that revenues and/or reserves are available for supplemental appropriation and/or transfer of certain funds to meet the requirement of emergency expenditure;

WHEREAS, the City Council has determined that the adoption of the 2015/2016 budget on September 28, 2015 was done in good faith, as per section 26.05(c) of the Tax Code;

WHEREAS, the City Council has determined that the Mayor's proposed budget was filed with the City on August 11, 2015. At the time of the filing, the proposed budget's property tax reflected was the effective tax rate revenue (the proposed budget would not raise more revenue from property taxes than last year's budget).

WHEREAS, the City Council has determined that a council workshop on the proposed budget was held on August 13, 2015.

WHEREAS, the City Council has determined that the City had not received the certified appraisal roll before the proposed budget was filed nor before the August 13, 2015 council workshop.

WHEREAS, the City Council has determined that the City's notice of the public hearing on the proposed budget was sent to the newspaper for publishing on September 15, 2015.

WHEREAS, the City Council has determined that the written notice of the public hearing on the proposed budget was published on September 17, 2015.

WHEREAS, the City Council has determined that at the time the notice of the public hearing on the proposed budget was forwarded to the newspaper, the City inadvertently stated in its publication of the Notice of Public Hearing on the Budget that the budget would not raise more total property taxes than last year's budget.

WHEREAS, the City Council has determined that the public hearing was held on the proposed budget on September 28, 2015.

WHEREAS, the City Council has determined that the hearing on the proposed budget gave the public the required notice and time to express their views on the proposed budget.

WHEREAS, the City Council has determined that the 2015/2016 budget was then adopted by city council after the conclusion of public hearing on the proposed budget on September 28, 2015.

WHEREAS, the City Council has determined that at the time of the passage of the adopted budget, it was realized that the adopted budget would in fact raise more total

property taxes than last year's budget since the anticipated tax rate would exceed last year's effective rate.

WHEREAS, the City Council has determined that the tax rate of \$0.826000 was then adopted by council on October 8, 2015 through Ordinance 2015-186.

WHEREAS, the City Council has determined that on October 12, 2015, there was a challenge raised to the adopted tax rate on October 8, 2015 due to the required statutory language not being inserted in Ordinance 2015-186 and the motion to approve Ordinance 2015-186 failed to reflect the required statutory language in making such a motion.

WHEREAS, the City Council has determined that due to the challenge, the adopted tax rate on October 8, 2015 was declared invalid.

WHEREAS, the City Council has determined after the challenge occurred, the City began the re-publishing requirements, and holding of another two required public hearings on the proposed tax rate of 0.826745, but determined that due to time constraints placed on it by the Tax Code, the City was unable to timely meet all the requirements before the October 25, 2015 deadline, imposed by section 26.05 of the Tax Code.

WHEREAS, section 26.05(c) of the Tax Code states that if the governing body taxing unit does not adopt a tax rate before the date required by Subsection (a), the tax rate for the taxing unit for that year is the lower of the effective tax rate calculated for that tax year (2015) or the tax rate adopted by the taxing unit for the preceding tax year (2014). A tax rate established by this subsection is treated as an adopted tax rate. Before the fifth day after the establishment of a tax rate by this subsection, the governing body of the taxing unit must ratify the applicable tax rate in the manner required by Subsection (b).

WHEREAS, the effective tax rate calculated for that tax year (2015) is \$0.76505/\$100 and the tax rate adopted by the taxing unit for the preceding tax year (2014) is \$0.844381/\$100.

WHEREAS, the effective tax rate calculated for that tax year (2015) is lower than the tax rate adopted by the taxing unit for the preceding tax year (2014).

WHEREAS, according to section 26.05(c) of the Tax Code, the 2015 tax rate is \$0.765505/\$100, the lower of the two rates.

WHEREAS, the City Council has determined that at the time the budget was adopted on September 28, 2015, the budgeted expenditures presupposed a tax rate increase to \$0.862000/\$100. The cover sheet attached to the September 28, 2015 adopted budget shows the budget is estimated to raise more total property taxes than last years' budget by \$68,921, which is a 7.99% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll in 2015 is \$17,710.

WHEREAS, the City Council has determined that due to the anticipated ratified tax rate adoption of \$0.765505/\$100, the calculations in the cover sheet attached to the September 28, 2015 adopted budget do not accurately reflect the calculations attached for an anticipated ratified tax rate adoption of \$0.765505/\$100.

WHEREAS, the City Council desires to amend said Operating Budget and Capital Budget to reflect the amended cover sheet with the new calculations based on the ratified tax rate adoption of \$0.765505/\$100 under section 26.05(c) of the Tax Code. The new amended cover sheet will reflect that the budget is estimated to raise more total property taxes than last years' budget by \$14,327, which is a 1.66% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll in 2015 is \$17,175. Attached hereto as Exhibit A is the amended cover sheet.

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

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct.

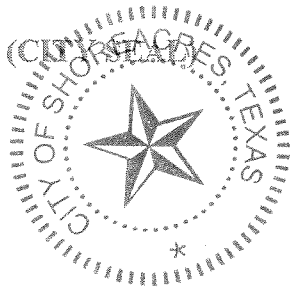
Section 2. The "Operating Budget and Capital Budget" of the City of Shoreacres, Texas, for the Fiscal Year 2015/2016," is hereby ratified as adopted on September 28, 2015 and is hereby amended to attach the accurate cover sheet (Exhibit A) as required under section 102.007 of the Texas Local Government Code to reflect the proper calculations of the anticipated ratified tax rate adoption of \$0.765505/\$100. Exhibit A is attached hereto and made a part of such Operating Budget and Capital Budget by the City Secretary and shall be filed as required by state law. If any section, clause, sentence, or phrase of this Ordinance is held to be invalid or unconstitutional by any court of

competent jurisdiction, then said holding shall in no way affect the validity of the remaining portions of this Ordinance; and,

Section 3. This Ordinance shall be effective from and after its passage and approval, and it is so ordered.

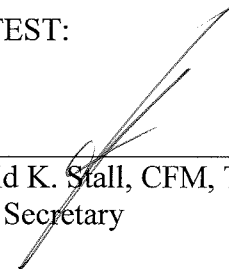
Section 4. The City Council officially finds, determines, recites, and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof

PASSED AND APPROVED this the 26th day of October, 2015.




 Rick Moses, Mayor

ATTEST:


 David K. Stall, CFM, TEM
 City Secretary

M/2		Yea	Nay	N/V	Absent
	R. Moses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
	R. Adams	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	D. Jennings	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Z	J. McKown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	N. Schnell	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M	M. Wheeler	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPROVED AS TO FORM:

Passed / Failed  10.26.15
 David Stall, City Secretary - Date

 City Attorney