

**ORDINANCE No. 2015-190  
CITY OF SHOREACRES, TEXAS**

AN ORDINANCE RATIFYING THE TAX RATE OF \$0.765505/\$100 AS PROVIDED FOR UNDER SECTION 25.06 (C) OF THE TAX CODE, PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF SHOREACRES, TEXAS, FOR THE YEAR 2015 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; ESTABLISHING THE DATE WHEN AD VALOREM TAXES BECOME DELINQUENT; PROVIDING FOR CERTAIN EXEMPTIONS; PROVIDING FOR THE RATE OF ASSESSMENT; PROVIDING FOR PENALTY AND INTEREST FOR DELINQUENT TAXES; REPEALING ORDINANCE NO. 2015-186 AND ALL OTHER ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR AN EFFECTIVE DATE; AND PROVIDING FOR A SAVINGS CLAUSE.

\* \* \* \*

**WHEREAS**, Section 26.05 of the Texas Property Tax Code provides that before the latter of September 30<sup>th</sup> or the 60<sup>th</sup> day after the date the City receives the certified appraisal roll the City Council shall adopt a tax rate for the current tax year;

**WHEREAS**, the City received the certified appraisal roll on August 26, 2015;

**WHEREAS**, the City published the 2015 Property Tax Rates in the City of Shoreacres in the Bay Area Observer;

**WHEREAS**, the City published the Notice of Tax Revenue Increase on the proposed tax rate of \$0.826745 in the Bay Area Observer, indicating that the two (2) required public hearings on the proposed tax rate would take place on September 28, 2015 and October 5, 2015;

**WHEREAS**, the City held the two (2) required public hearings on the proposed tax rate on September 28, 2015 and October 5, 2015;

**WHEREAS**, on October 8, 2015, the City adopted a lower tax rate of \$0.826000 by and through Ordinance No. 2015-186, said tax rate being for maintenance and operations expenditures, with zero debt service;

**WHEREAS**, on October 12, 2015, the City's adopted tax rate of \$0.826000 by and through Ordinance No. 2015-186 was challenged in that Ordinance No. 2015-186 failed to include language required by the Tax Code in adopting the ordinance and failed to use the required language in making the motion to adopt the ordinance;

**WHEREAS**, after the October 12, 2015 city council meeting, 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 \$0.76505/\$100, the lower of the two rates.

**WHEREAS**, according to section 26.05(c) of the Tax Code, it is necessary and appropriate for the City Council to now formally ratify the tax rate of \$0.76505/\$100, the lower of the two rates;

**WHEREAS**, all notices required by law as a prerequisites to the passage approval, and adoption of said tax rate ordinance have been timely and properly given and held; now therefore,

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

Section 1. That Ad Valorem property taxes for the year 2015 shall be at the rate of \$0.765505 per ONE HUNDRED AND NO/100 DOLLARS (\$100.00) valuation on all real and personal property located within the Corporate Limits of the City of Shoreacres, Texas, as of January 1, 2015, subject to all exceptions and exemptions provided by the Constitution and Statutes of the State of Texas. The rate of \$0.765505 per ONE HUNDRED AND NO/100 DOLLARS (\$100.00) is provided for under section 25.06(c) of the Tax Code. The City ratifies the rate of \$0.765505 per ONE HUNDRED AND NO/100 DOLLARS (\$100.00) as the lower rate as compared to the effective tax rate calculated for that tax year (2015) and the tax rate adopted by the taxing unit for the preceding tax year.

Section 2. Of the total tax levied in Section 1, hereof, \$0.765505 percent shall be levied to fund the maintenance and operation expenditures of the City for the year 2015, and zero percent is used for debt service since there is no debt.

Section 3. That all property to be assessed under or in compliance with Section 1 hereby shall be assessed at ONE HUNDRED PERCENT (100%) of the actual market value.

Section 4. All ad valorem taxes levied hereby shall be due and payable on or before January 31, 2016. All ad valorem taxes due the City and not paid on or before January 31<sup>st</sup> following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

Section 5. Persons, married or unmarried, including those living alone, who are under Federal Old Age, Survivors and Disability Insurance or its successors, or married or unmarried persons sixty-five (65) years of age or older, including those living alone, shall be exempt from ad valorem taxes on the first

\$40,000 of the market value of the residence homesteads. An eligible disabled person who is sixty-five (65) years of age or older may not receive both exemptions in the same year but may choose either. Exemptions shall be allowed for disabled veterans, as defined by Section 2, of Article VIII of the Constitution of the State of Texas to the maximum extent as allowed thereby. All lands designated as agricultural lands and exempted under the provisions of the Constitution of the State of Texas shall be exempt as provided by law.

Section 6. An ad valorem tax freeze on the homesteads of disabled individuals or individuals age sixty-five or older, which is governed by § 11.261 of the Tax Code, has been established by Ordinance and remains in effect according to the terms set out in those regulations.

Section 7. A delinquent tax incurs 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 1, 2016. However, a tax delinquent on July 1, 2016, incurs 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 accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid.

Section 8. An additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due shall be charged if collection of the same has been placed in the hands of an attorney pursuant to the terms of Section 33.07 and Section 6.30 of the Property Tax Code.

Section 9. This ordinance and the tax levy provided for herein shall become effective upon its passage by a majority vote of council.

Section 10. If any section, paragraph, subdivision, clause, phrase, or provision of this Ordinance shall be adjudicated, invalid, or unconstitutional, or be unenforceable, for any reason, the same shall not affect the validity of the remainder of this Ordinance.

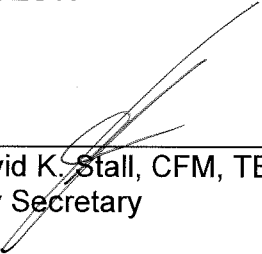
Section 11. Ordinance No. 2015-186, which passed on October 8, 2015, is hereby repealed in its entirety.

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

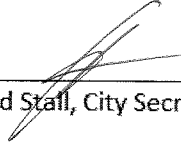


  
Rick Moses, Mayor  
City of Shoreacres

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"/>
M	D. Jennings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	J. McKown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Z	N. Schnell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	M. Wheeler	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Passed / Failed  10.26.15  
David Stall, City Secretary - Date

Approved as to form:

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City Attorney