

ORDINANCE 2022-12

AD VALOREM TAX

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT FOR THE CITY OF PAYNE SPRINGS, TEXAS, FOR THE TAX YEAR 2022 PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSE; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR A PUBLICATION CLAUSE, SEVERABILITY CLAUSE, AND REPEALING CLAUSE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PAYNE SPRINGS, TEXAS:

Section 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Payne Springs, Texas upon all property, real personal and mixed, within the corporate limits of said City subject to taxation a tax of \$0.25 on each \$100 valuation of property, said tax being levied and apportioned to the specific purpose herein set forth for the Maintenance and Operations of the general government (General Fund).

Section 2. That the Taxes levied under this ordinance shall be due October 1, 2022, and if not paid on or before January 31, 2023, shall become delinquent.

Section 3. All taxes shall become a lien upon the property against which assessed, and the Tax Assessor Collector of Henderson County Texas is hereby authorized and empowered to enforce the collection of such Taxes according to the Constitution and Laws of the State of Texas and ordinances of the City of Payne Springs and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Payne Springs. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by Law.

Section 4. The City Secretary of the City of Payne Springs is hereby authorized to publish notice of this ordinance in the manner and for the length of time prescribed by law.

Section 5. The provisions of this ordinance are severable, and if any sentence, section, or other parts of this ordinance should be found to be invalid, such invalidity shall not affect the remaining provisions, and the remaining provisions shall continue in full force and effect.

“THIS TAX RATE WILL RAISE MORE TAX REVENUE FOR MAINTENANCE AND OPERATIONS THAN IT DID LAST YEAR BY \$248,663. THIS INCREASE IS IN COMPLIANCE WITH SMALL TAXING UNIT TAX CODE SEC. 26.052 FOR CITIES UNDER 30,000 LEVYING UNDER \$500,000 OF PROPERTY TAX AND LESS THAN A \$0.50 RATE.”

On the following motion by Councilman Haag, seconded by Mayor Pro Tem Spahlinger

“I move to approve the ordinance 2022-12 adopting a total ad valorem tax rate of \$0.25.”

Mayor Andrea Miller	<u> </u>
Mayor Pro Tem Ron Spahlinger	<u> Yes </u>
Councilmember Cody Barnett	<u> No </u>
Councilmember Leif Haag	<u> Yes </u>
Councilmember Christi Hanson	<u> Yes </u>
Councilmember Russ Rottino	<u> Yes </u>

 4 Votes in favor of the motion; and
 1 Votes against the motion.

Motion carried 4 / 1.

PASSED, APPROVED, AND ADOPTED this the 8th day of September 2022.

Andrea Miller
Andrea Miller, Mayor

ATTEST:

Beth Billings
Beth Billings, City Secretary