

**ORDINANCE NO. 690**

**AN ORDINANCE OF THE CITY OF WEST COLUMBIA, TEXAS PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE 2021 TAX YEAR; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.**

**WHEREAS**, Section 26.05 of the Texas Tax Code provides that by September 30<sup>th</sup> or the 60<sup>th</sup> day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

**WHEREAS**, Section 26.05 of the Texas Tax Code further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next fiscal year), each of such two components must be approved separately; and

**WHEREAS**, the proposed tax rate for the current tax year of the City of West Columbia, Texas, consists of two such components, a tax rate of \$0.058258 on each \$100.00 of assessed valuation for debt service and a tax rate of \$0.711742 on each \$100.00 of assessed valuation to fund maintenance and operation expenditures; and

**WHEREAS**, by separate motions heretofore adopted by the City Council of the City of West Columbia, Texas, at a meeting of said City Council held on the 20<sup>th</sup> day of September 2021, said City Council have approved separately the tax rate heretofore specified for each of said components; and

**WHEREAS**, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2021 tax rate ordinance for the City of West Columbia, Texas; and

**WHEREAS**, all notices and hearings required by law as a prerequisite 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 WEST COLUMBIA, TEXAS:**

**Section 1.** The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, confirmed and incorporated herein for all purposes.

**Section 2.** All property including real, personal, and mixed subject to ad valorem taxation by the City of West Columbia, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

**Section 3.** For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of West Columbia, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of paying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2021-2022, and for the purpose of repaying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2021 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 2 of this Ordinance, an ad valorem tax at the rate of \$0.058258 on each \$100.00 of assessed valuation for debt service.

**Section 4.** There is hereby levied for general purposes and use by the City of West Columbia, Texas, for the year 2021, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of \$0.711742 on each \$100.00 of assessed valuation on all property described in Section 2 of this Ordinance. The proceeds from such tax shall be applied to the payment of the general and current expenses, also known as maintenance and operations, of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

**“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 3.15% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-20.03.”**

**Section 5.** All ad valorem taxes levied hereby, in the total amount of \$0.770000 on each \$100.00 of assessed valuation, as reflected by Sections 3 and 4 hereof, shall be due and payable on or before January 31, 2022. All ad valorem taxes due the City of West Columbia, Texas, 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 Texas Tax Code.

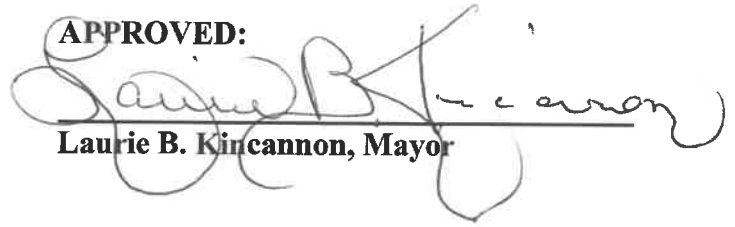
**Section 6.** In the event any clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged

invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of West Columbia, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

**Section 7.** All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

**PASSED AND APPROVED** this the 20<sup>th</sup> day of September, A.D., 2021.

**APPROVED:**



A handwritten signature in black ink, appearing to read "Laurie B. Kincannon", is written over a horizontal line. The signature is cursive and somewhat stylized.

**Laurie B. Kincannon, Mayor**

**ATTEST:**



A handwritten signature in black ink, appearing to read "Kelli R. Kuban", is written over a horizontal line. The signature is cursive.

**Kelli R. Kuban, City Secretary**