

ORDINANCE NO. 696

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WEST COLUMBIA, TEXAS; PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF WEST COLUMBIA, TEXAS FOR THE 2022-2023 FISCAL YEAR; PROVIDING THE DATE ON WHICH SUCH AD VALOREM TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND, REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.

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WHEREAS, Section 26.05 of the Texas Property Tax Code (the “Tax Code”) provides that before the latter of September 30th or the 60th day after the date a municipality receives the certified appraisal roll the governing body of the municipality shall adopt a tax rate for the municipality for the current tax year; and

WHEREAS, Section 26.05 of the 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 municipality’s debt service, and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year – and each of the two components must be separately approved by the governing body of the municipality; and

WHEREAS, the proposed tax rate for the current tax year of the City of West Columbia, Texas, (the “City”) consists of two such components: a tax rate of **\$0.057393 for debt service**; and, a tax rate of **\$0.657607 to fund maintenance and operation expenditures**; and

WHEREAS, by separate motions adopted by the City Council of the City (the “Council”), at a meeting of the Council held on September 12, 2022, the Council separately approved the tax rate of **\$0.057393 for debt service**, and a tax rate of **\$0.657607 to fund maintenance and operation expenditures**; and

WHEREAS, all notices and hearings required by law as a prerequisite to the adoption of this Ordinance have been timely and properly given and held; and

WHEREAS, having separately approved the tax rate for debt service and maintenance and operation expenditures, it is necessary and appropriate for the Council to now formally adopt this Ordinance providing for the levy and collection of ad valorem taxes for the 2022-2023 fiscal year for the City; and **NOW, THEREFORE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WEST COLUMBIA, TEXAS:

SECTION 1. THAT the facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

SECTION 2. THAT there is hereby levied, for the tax year 2022, to fund the City’s Fiscal Year 2022-2023 Municipal Budget, an ad valorem tax at the total rate of **\$0.715 on each one hundred dollars (\$100) of assessed valuation** on all property – real, personal, and mixed – within the corporate limits of the City of West Columbia, Texas (the “City”), upon which an ad valorem tax is authorized by law to be levied by the City Council of the City (the “Council”). All such taxes shall be assessed and collected in current money of the United States of America.

SECTION 3. THAT of the total ad valorem tax levied in Section 2 of this Ordinance, **\$0.057393** is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, 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 in the City’s Fiscal Year 2022-2023 Municipal Budget.

SECTION 4. THAT of the total ad valorem tax levied in Section 2 of this Ordinance, **\$0.657607** is levied to fund maintenance and operation expenditures of the City for the Fiscal Year 2022-2023 Municipal Budget.

SECTION 5. THAT the following statements are true and, therefore, required by law:

“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S RATE.”

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.72 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A (\$100,000) HOME BY APPROXIMATELY \$-54.13.”

SECTION 6. THAT the ad valorem taxes levied through this Ordinance, in the total amount of **\$0.715 on each one hundred dollars (\$100.00) of assessed valuation**, as reflected by Sections 2, 3, and 4 of this Ordinance, shall be due and payable on or before January 31, 2023, and any ad valorem taxes due the City and not paid on or before January 31, 2023 shall bear penalty and interest as prescribed in the Texas Tax Code.

SECTION 7. THAT in the event any clause, phrase, provision, sentence, or part of this Ordinance, or the application of this Ordinance, 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 in part, other than the part declared to be invalid or unconstitutional, and the Council declares that it would have passed each and every part of this Ordinance notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

SECTION 8. THAT all other ordinances, and any parts of other ordinances, in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED this 12th day of September, 2022.

SIGNED


LAURIE KINCANNON, MAYOR

ATTEST:


Kaili Avirett, City Secretary

**TAX RATE FOR DEBT SERVICE PASSED, APPROVED, AND ADOPTED ON
SEPTEMBER 12, 2022
BY THE COUNCIL THROUGH A RECORD VOTE.**

<u>Name/Position</u>	<u>Action</u>
Laurie Kincannon, Mayor	For Against Abstain Absent <u>No Vote</u>
Charlie Tindol, Mayor Pro Tem	For Against Abstain <u>Absent</u> No Vote
Robert Thomas, Councilperson	<u>For</u> Against Abstain Absent No Vote
Roy Maynor, Jr., Councilperson	<u>For</u> Against Abstain Absent No Vote
Rory Burke, Councilperson	<u>For</u> Against Abstain Absent No Vote
Lauren Raynes, Councilperson	<u>For</u> Against Abstain Absent No Vote

AND

**TAX RATE FOR OPERATION AND MAINTENANCE PASSED, APPROVED, AND
ADOPTED ON SEPTEMBER 12, 2022
BY THE COUNCIL THROUGH A RECORD VOTE.**

<u>Name/Position</u>	<u>Action</u>
Laurie Kincannon, Mayor	For Against Abstain Absent <u>No Vote</u>
Charlie Tindol, Mayor Pro Tem	For Against Abstain <u>Absent</u> No Vote
Robert Thomas, Councilperson	<u>For</u> Against Abstain Absent No Vote
Roy Maynor, Jr., Councilperson	<u>For</u> Against Abstain Absent No Vote
Rory Burke, Councilperson	<u>For</u> Against Abstain Absent No Vote
Lauren Raynes, Councilperson	<u>For</u> Against Abstain Absent No Vote