ORDINANCE NO. 2020-19

AN ORDINANCE OF THE CITY OF BURNET, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND TERMINATING SEPTEMBER 30, 2021; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING OPEN MEETINGS CLAUSES AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, the City Council of the City of Burnet, Texas, approved the municipal budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021, and

Whereas, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Burnet, Texas in accordance with such budget and the Texas Tax Code and

Whereas, the Tax Assessor of Burnet County and the Tax Collector of Burnet County has performed the statutory calculations required by Section 26.04 of the Texas Property Tax Code, and has published the no-new-revenue tax rate, the voter approval tax rate, an explanation of how they were calculated, and has fulfilled all other requirements for publication as contained in Section 26.04(e) of the Texas Property Tax Code, in a manner designated to come to the attention of all residents of said City and has submitted said rates to the City Council of said City prior to the special City Council meeting of August 27, 2020; and

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

Section 1. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Burnet (herein the "City") for the 2020/2021 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2020 subject to taxation, a tax of \$0.6181 per \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

A. For the payment of current expenses and to be deposited in the general fund (for the purposes of maintenance and operations) \$0.5514 per \$100 valuation; and,

B. To provide for sinking funds for the payment of the principal and interest and the retirement of the bonded debt, and the same shall become due as shall be necessary to pay the principal and interest of the current year as follows: \$0.0667 per \$100 valuation

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 2.9% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.60.

- **Section 2.** That taxes levied under this ordinance shall be due October 1, 2020 and if not paid on or before January 31, 2021 shall immediately become delinquent.
- **Section 3.** That the Burnet County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of said City employing the above tax rate.
- **Section 4.** That the Director of Finance of said City shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.
- **Section 5.** That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Burnet Annual budget for FY 2020-2021.
- **Section 6.** That all monies collected which are not specifically appropriated shall be deposited in the general fund.
- **Section 7.** All taxes shall become a lien upon the property against which assessed, and the Burnet County Tax Appraisal District as the assessor and collector of the City 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, 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. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.
- **Section 8.** Effective Date: That this ordinance shall take effect and be in force from and after its passage.
- **Section 9.** Open Meetings. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place and purpose of said

meeting was given, all as required by the Open Meetings Act, Chapter 551, Texas Government Code.

DULY PASSED AND APPROVED THIS THE 27th DAY OF AUGUST 2020 by the following motion "I move that the property tax rate be increased by the adoption of a tax rate of \$0.6231 on each \$100.00 valuation of property, which is effectively a 3.5 percent increase in the tax rate." which was made by Council Member Mary Jane Shanes, seconded by Council Member Danny Lester to approve this ordinance having received 7 votes for, 0 against, and 0 abstain.

PASSED APPROVED on the first reading this 27th day of August 2020.

FINALLY PASSED AND APPROVED on second reading this the 8th day of September, 2020 by the following motion "I move that the property tax rate be increased by the adoption of a tax rate of \$0.6181 on each \$100.00 valuation of property, which is effectively a 2.6 percent increase in the tax rate." which was made by Council Member Share Shares seconded by Council Member Danny Lesler to approve this ordinance having received 1 votes for, votes against and abstain.

THE CITY OF BURNET, TEXAS

Crista Bromley, Mayor

ATTEST:

Kelly Dix, City Secretary