

**CITY OF SEABROOK
ORDINANCE NO. 2019-26
TAX ORDINANCE**

AN ORDINANCE FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE CITY OF SEABROOK, TEXAS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, **2020** AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

WHEREAS, Section 26.05 (a) of the Tax Code requires the property tax rate be approved separately in two components: (1) Maintenance and Operations; and (2) Debt Service; and

WHEREAS, Section 26.05 (b) of the Tax Code requires that the vote on the ordinance setting a tax rate that exceeds the effective tax rate must be a record vote; and

WHEREAS, Section 26.05 (b) of the Tax Code additionally requires that a motion to adopt an ordinance setting a tax rate that exceeds the effective tax rate must be made in the following form:

“I move that the property tax rate be increased with the adoption of a tax rate of \$ **0.551983**, which is effectively a **6.49** percent increase in the tax rate”; and

WHEREAS, Section 26.05 (b) of the Tax Code further requires that if the ordinance sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must include in the ordinance in type larger than the type used in any other portion of the ordinance the following statement:

"THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE"; and

if the tax rate exceeds the effective maintenance and operations rate, the following statement:

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 0.00.”

WHEREAS, the City Council of the City of Seabrook finds that the tax for the year **2019** hereinafter levied for maintenance and operation, the current expenses of the city and the general improvement of the city and its property is in all respects necessary and must be levied to provide the revenue requirements of its budget for the ensuing year; and

WHEREAS, the City Council of the City of Seabrook further finds that the taxes for the year **2019**, hereinafter levied, are necessary for debt service to pay interest and to provide the required sinking fund on outstanding bonds of the city issued for municipal purposes; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SEABROOK, STATE OF TEXAS:

SECTION 1. For the current expenses for maintenance and operation of the City of Seabrook and for the general improvement of the city and its properties, there is hereby levied and ordered to be assessed and collected for the year **2019** and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **40.3139** cents on each one hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

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 6.49 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

SECTION 2. For the purpose of paying debt service interest and providing for a sinking fund for the payment of each issue of waterworks system, sewer system and general obligation bonds, including payment of the various installments of principal which may be payable during the ensuing year of such bonds, there is hereby levied and ordered to be assessed and collected for **2019** and for each year thereafter until it be otherwise provided and ordered, an ad valorem tax at the rate of **14.8844** cents on each hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

SECTION 3. The total ad valorem tax rate in the City of Seabrook to be assessed and collected for **2019** and for each year thereafter until it be otherwise provided and ordered is **55.1983** cents on each hundred dollars (\$100.00) assessed valuation on all property situated within the limits of the City of Seabrook, which property is not exempt from taxation under valid laws.

SECTION 4. All taxes levied hereby are payable on or before December 31, 2019. Taxpayers who have not paid their tax bill levied hereunder on or before the 31st day January, **2020** shall be assessed 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 1st of the year becomes delinquent. A tax delinquent on July 1st incurs a total penalty of twelve percent (12%) of

the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax accrues interest at the rate of one percent (1%) for each month the tax remains unpaid.

SECTION 5. The term “assessed valuation” as used herein, shall mean a valuation which is one hundred percent (100%) of the actual value of any and all property subject to ad valorem tax. The tax levied by this ordinance shall be calculated upon said “assessed valuation” in relation to the rates above set forth.

SECTION 6. Should any part of this ordinance be held invalid by a court of competent jurisdiction, the remaining parts shall be severable and shall continue to be in full force and effect.

SECTION 7. That the record vote of the City Council adopting this ordinance is:

Council Members voting FOR adoption:

Council Members voting AGAINST adoption:

Council Members absent:

PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL
READING THIS THE 1st DAY OF OCTOBER 2019.

THOMAS G. KOLUPSKI
MAYOR

ATTEST:

ROBIN LENIO
CITY SECRETARY