

ORDINANCE NO. 2020-_____

AN ORDINANCE APPROVING AN AD VALOREM TAX RATE FOR THE CITY OF LEAGUE CITY, TEXAS, UPON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021; DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 26.04 of the Texas Tax Code, the City's Tax Assessor/Collector calculated the no-new-revenue tax rate as described below and submitted the calculations with the appraisal roll to the City Council on August 11, 2020; and

WHEREAS, the no-new-revenue tax was published in the City's official newspaper on September 1, 2020; and

WHEREAS, the components of the tax rate are:

- (1) \$0.124874 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed for the City's debt service fund, and
- (2) \$0.390126 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed for maintenance and operations.

WHEREAS, the City Council believes it is in the best interest of the citizens of the City to adopt a combined tax rate of \$0.515 on each one hundred dollars (\$100) of valuation on all property, real, personal or mixed with the component for debt service at \$0.124874 and for maintenance and operation at \$0.390126 and such rates do not exceed the cap of sixty cents (60¢) for operation and maintenance of Article VIII, Section 2A, of the City Charter or the cap of eighty cents (80¢) under Article VIII, Section 9 of the Texas Constitution.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEAGUE CITY, TEXAS, as follows:

Section 1. The facts and opinions in the preamble of this Ordinance are true and correct.

Section 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

Section 3. The combined tax rate for the City of League City is \$0.515 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed.

Section 4. The component of the combined tax rate that will be used to pay debt service is \$0.124874 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed.

Section 5. The component of the combined tax rate that will be used to fund maintenance and operation expenditures is \$0.390126 on each one hundred dollars (\$100) of valuation on all property, real, personal, or mixed.

Section 6. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of League City, Texas a tax for the fiscal year commencing October 1, 2020 and ending September 30, 2021 of \$0.515 on each one hundred dollars (\$100) of valuation on all property, including real estate, personal and mixed, within the territorial limits of the City on the first day of January 2020.

Section 7. Pursuant to Section 11.13 of the Texas Tax Code, an individual who is sixty-five (65) years of age or older, or disabled (which is defined to mean under a disability for the purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance) is entitled to an exemption from the tax levied by this Ordinance upon his residential homestead in the amount of Forty-Five Thousand dollars (\$45,000) of the appraised value thereof.

Section 8. Pursuant to Article VIII, Section 1-b of the Constitution of the State of Texas, pursuant to Ordinance 2006-08, the City of League City has adopted an ad valorem tax freeze on residence homesteads of the disabled and of individuals age sixty-five (65) years of age or older. Ad valorem tax year 2006 will serve as the base valuation year.

Section 9. Pursuant to Texas Tax Code Section 11.13 (n) the Texas Constitution, and City Ordinance 2015-16, all qualified residence homesteads within the City of League City are entitled to a residence homestead exemption in the amount of 20% of the appraised value of the residence for each tax year commencing in tax year 2015.

Section 10. The taxes herein levied shall be a first and prior lien against the property upon which they are assessed and the said first lien shall be superior and prior to all other liens, charges and encumbrances, and this lien shall attach to personal property to the same extent and priorities as to real estate.

Section 11. Should any section, subsection, sentence, provision, clause or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause or phrase of this Ordinance and the same are deemed severable for this purpose.

Section 12. This Ordinance shall be in effect from and after its final adoption.

Section 13. All ordinances and agreements in conflict herewith are hereby repealed to the extent of the conflict only.

APPROVED first reading the _____ day of _____, 2020.

APPROVED second reading the _____ day of _____, 2020.

PASSED AND ADOPTED the _____ day of _____, 2020.

PAT HALLISEY
Mayor

ATTEST:

DIANA M. STAPP
City Secretary

APPROVED AS TO FORM:

NGHIEM V. DOAN
City Attorney