

ORDINANCE NO. 2022-O-624

AN ORDINANCE OF THE CITY OF JONESTOWN, TRAVIS COUNTY, TEXAS, LEVYING AD VALOREM TAXES AT THE RATE OF \$0.3574 ON EACH \$100 VALUATION OF PROPERTY FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT AND \$0.0616 ON EACH \$100 VALUATION OF PROPERTY FOR THE INTEREST AND SINKING FUND FOR A TOTAL COMBINED TAX RATE OF \$0.4190 ON EACH \$100 VALUATION OF PROPERTY FOR THE 2022-2023 FISCAL YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING FOR WHEN TAXES SHALL BECOME DUE; AND PROVIDING FOR WHEN TAXES SHALL BECOME DELINQUENT IF NOT PAID.

WHEREAS, a type A General Law municipality may levy property taxes for current expenses, for the construction or purchase of public buildings, water works, sewers, and other permanent improvements in the municipality and for construction and improvement of municipal roads, streets and bridges; and

WHEREAS, a municipality may issue bonds payable from ad valorem taxes in the amount it considers expedient to construct or purchase permanent improvements and construct or improve the streets and bridges; and

WHEREAS, the chief appraiser shall prepare and certify the tax appraisal roll to the assessor for each taxing unit participating in the district and must include the appraised market value, appraised value, kind and amount of exemptions for the current year; and

WHEREAS, the City of Jonestown's designated officer has calculated the No-New-Revenue and Voter-Approval tax rates, presented them to the city council, and posted its Notice About 2022 Tax Rates and 2022 Tax Rate Calculation Worksheet on the home page of the City's website and on the Travis County Truth-in-Taxation Portal as required; and

WHEREAS, as the proposed tax rate exceeds the No-New-Revenue tax rate, the required Notice of Public Hearing on Tax Increase was published in the August 18, 2022, edition of the Hill Country News newspaper, at least seven days before this meeting was held; and

WHEREAS, the required public hearing on the tax rate was held on September 1, 2022; and

WHEREAS, no taxing unit may impose property taxes in any year until its governing body has adopted a tax rate for that year and set it out in an ordinance, resolution, or order.

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

Section 1. The City of Jonestown has hereby levied and there shall be collected for the use and support of the municipal government and to provide an interest and sinking fund for the 2022-2023 Fiscal Year, upon all property, real, personal, and mixed within the corporate limits of said city subject to taxation, a tax of **\$0.4190** on each \$100 valuation of property, said tax being so levied and apportioned to specific purposes here set forth:

1. For the maintenance and support of general government (General Fund) **\$0.3574** on each \$100 valuation of property;
2. For the interest and sinking fund (Debt Service) **\$0.0616** on each \$100 valuation of property.

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

Section 2. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 16.4 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$56.50.

Section 3. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

Section 4. The taxes levied under this ordinance shall be due from October 1, 2022 through January 31, 2023, and if not paid on or before January 31, 2023, shall immediately become delinquent. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: 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 1 of the year in which it becomes delinquent. Provided, however, a tax that is delinquent on July 1st of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law, as may be amended by the Texas Legislature, are hereby adopted.

Section 5. All taxes shall become a lien upon the property against which assessed, and the Tax Collectors of Travis County are 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 of Jonestown 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 of Jonestown.

Section 6. This ordinance shall take effect and be in force from the date after its passage.

PASSED AND APPROVED THIS 8TH DAY OF SEPTEMBER 2022, at a regular meeting of the City Council of the City of Jonestown, there being a quorum present, by the following motion: "I move that property tax rate be increased by the adoption of a tax rate of \$ 0.4190 per \$100 valuation of property, which is effectively a 16.2 percent increase in the tax rate", which was made by Alderman Dave Nelsen and seconded by Mayor Pro Tem Tom Buckle. The members of the City Council voted on this ordinance increasing the tax rate as follows:

**FOR: Mayor Pro Tem Buckle, Alderman Davis, Alderman Nelsen and Alderwoman Bush
AGAINST: none
PRESENT and not voting: Mayor Johnson
ABSENT: Alderman Schaffner**



City of Jonestown, Texas

Paul Johnson, Mayor

Attest:

Belinda Gaytan, City Secretary