ORDINANCE NO. 2023-04

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

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year), each of the components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Snook, Texas consists of one component, a tax rate of the City, and a tax rate of (\$0.25) for the purpose of funding the maintenance and operation expenditures of the City of Snook, Texas for the next fiscal year; and

WHEREAS, City Council has approved the tax rate heretofore specified for funding the maintenance and operation expenditures; and

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

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SNOOK, TEXAS;

<u>Section I.</u> The facts and recitations set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

Section 2. There is hereby levied, for the tax year 2023, to fund the City's fiscal year 2023-2024 municipal budget, and ad valorem tax at the total rate of twenty-five cents (\$0.25) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed within the corporate limits of the City, upon which all ad valorem is authorized by law to be levied by the City of Snook, Texas. All such taxes shall be assessed and collected in current money of the United States of America

<u>Section 3.</u> Of such total tax levied in Section 2 hereof, \$0.25 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2023-2024.

Section 4. All ad valorem taxes levied hereby, in the total amount of \$0.25 on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Section 2 and 3 hereof shall be due and payable on or before January 31, 2024. All ad valorem taxes due the City of Snook, Texas, and not paid on or before January 31st following the year for which they were levied, shall bear penalty

and interest as prescribed in the Texas Tax Code.

Section 5. All ordinances and parts of ordinance inconsistent or in conflict herewith are hereby repealed to the extent of such conflict

<u>Section 6.</u> In any provision of this Ordinance is found to be invalid or unconstitutional by a court of competent jurisdiction, the same shall not invalidate or impair the validity, force or effect of any other provision of the Ordinance.

PASSED AND APPROVED THIS THE 17TH DAY OF AUGUST, 2023

HON. FRANK FIELDS, MAYOR CITY OF SNOOK, TEXAS

ATTEST:

DAVID JUNEK, CITYADMINISTRATOR/ CITY SECRETARY

CITY OF SNOOK, TEXAS