

**City of Arcola
Fort Bend County, Texas**

Ordinance No. 2023-09-26B

AN ORDINANCE SETTING AND ADOPTING A TAX RATE; LEVYING AND ASSESSING AD VALOREM TAXES FOR THE CURRENT TAX YEAR; CONFIRMING AND GRANTING EXEMPTIONS; AND CONTAINING FINDINGS AND PROVISIONS RELATING TO THE SUBJECT.

WHEREAS, it is necessary for the City Council to fix a specific rate of tax for the current tax year, based on the City's appraisal rolls for the current tax year, which have been prepared, reviewed and certified by the Fort Bend County Appraisal District; and

WHEREAS, the tax rate must provide for debt service as well as maintenance and operation for the City;

WHEREAS, the assessor and collector of the City ("Assessor") has certified an anticipated collection rate to the City Council, has performed the calculations required by Section 26.04 of the Texas Tax Code, has reported the tax rate and other information required to be reported to the City Council and has published the information required to be published, having been designated to do so by the City Council; and

WHEREAS, any required notices have been given, any required hearings and meetings have been held, and, at this meeting, the adoption of the tax rate was a separate item on the agenda (and it was also separate from the adoption of the budget), and, in addition, the motion to adopt this ordinance was duly made, seconded and adopted, including the wording required by state law; and

WHEREAS, all other preparatory steps for the adoption of a tax rate have been taken, as required by law; **NOW THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ARCOLA:

Section 1. The matters and facts set out in the preamble of this ordinance are found and determined to be true and correct, and the City Council adopts, confirms, and ratifies all of them.

Section 2. The City Council hereby adopts and sets the following tax rate per \$100 for the current tax year, such tax being levied and assessed upon all property subject to ad valorem taxation by the City:

\$0.566719	For the purposes of maintenance and operations
\$0.082900	For the purposes of debt service
\$0.649619	Total tax rate

Section 3. Such tax is hereby levied and assessed in accordance with the Constitution and laws of the State of Texas, and such levy and assessment are made to provide funds for the upcoming budget year of the City for the purposes indicated. However, this section does not prohibit the use of tax proceeds for other lawful purposes.

Section 4. The Assessor is hereby directed to assess and collect taxes on all property subject to ad valorem taxation by the City on the basis of 100% of the assessed valuation thereof at the rate set by this ordinance. The taxes levied hereby shall be delinquent after January 31 next following the date of this ordinance.

Section 5. The City's bookkeeper is hereby appointed auditor of any refunds of overpayments or erroneous payments under the terms of Section 31.11(a) of the *Texas Tax Code*.

Section 6. The City Council hereby confirms and re-grants the same exemptions it last approved, subject to the legal requirements applicable to each exemption.

Section 7. All ordinances and parts of ordinances in conflict herewith are hereby repealed to the extent of the conflict only.

Section 8. If any word, phrase, clause, sentence, paragraph, section or other part of this ordinance or the application thereof to any person or circumstance, shall ever be held to be invalid or unconstitutional by any court of competent jurisdiction, neither the remainder of this ordinance, nor the application of such word, phrase, clause, sentence, paragraph, section, or other part of this ordinance to any other persons or circumstances, shall be affected thereby.

Section 9. The City Council officially finds, determines and declares that a sufficient written notice of the date, hour, place and subject of each meeting at which this ordinance was discussed, considered, or acted upon was given in the manner required by the Open Meetings Act, Chapter 551, Texas Local Government Code, as amended, and that each such meeting has been open to the public as required by law at all times during such discussion, consideration and action. The City Council ratifies, approves and confirms such notices and the contents and posting thereof.

Section 10. This Ordinance shall take effect immediately upon adoption and signature.

PASSED, APPROVED, ADOPTED AND SIGNED on September 26, 2023.

Voting Aye:
Voting Nay:
Absent:

ATTEST: (SEAL)





City Secretary

Signed: 

Fred A. Burton, Mayor