

ORDINANCE NO. 1011-2021

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PLUM GROVE, TEXAS, ADOPTING THE 2021 AD VALOREM NO-NEW-TAX RATE CALCULATED FOR 2021 IN ACCORDANCE WITH CHAPTER 26 OF THE TAX CODE, PURSUANT TO SECTION 26.05(C) OF THE TAX CODE, AND LEVY OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR PENALTIES AND INTEREST; PROVIDING FOR FINDINGS OF FACT, SEVERABILITY, SAVINGS, PUBLICATION, AND EFFECTIVE DATE.

WHEREAS, the City Council of the City of Plum Grove, Texas ("City"), finds that the tax for the year 2021 hereinafter levied for 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, a budget appropriating revenues generated for the use and support of the municipal government of the City has been approved and adopted by the City Council of the City of Plum Grove, Texas (the "City Council"), as required by Section 102.009 of the Texas Local Government Code; and

WHEREAS, Section 26.05(c) states that, if the City failed to adopt a tax rate before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit, then the tax rate for the City for this tax year, that being fiscal year 2021 through 2022, is the lower of the no-new-revenue tax rate calculated for that tax year or the tax rate adopted by the City for the preceding tax year, that being the tax rate for 2021; and

WHEREAS, City Council – pursuant to Section 26.05(c) of the Tax Code – now finds and determines that the no-new-revenue tax rate calculated for 2021 is lower than the tax rate adopted by the City for the preceding year; and

WHEREAS, City Council has determined that the no-new-revenue tax rate calculated for 2021, to be levied for fiscal year 2021 through 2022, is sufficient to provide the tax revenue required by the City; and

WHEREAS, the City Council of the City of Plum Grove, Texas, is desirous of continuing the City's ability to provide necessary and auxiliary services.

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

SECTION 1 Approval of 2021 Tax Rate and Levy. That there be and is hereby levied and shall be assessed and collected for the year beginning October 1, 2021, and ending September 30, 2022, on all taxable property – real, personal, and mixed – situated within the city limits of the City and not exempt by the Constitution of the State of Texas or valid state laws, the ad valorem tax rate of \$0.416502 on each \$100.00 assessed value of taxable property, which shall be apportioned and distributed as follows:

For the purpose of defraying the current expenses and budget of the municipal government of the City (maintenance and operations), a tax rate of \$0.416502 on each \$100.00 assessed value of taxable property;

For the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the City of Plum Grove, not otherwise provided for, a tax rate of \$0.416502 on each \$100.00 of assessed value of taxable property within the City of Plum Grove and shall be applied to the payment of interest and maturities of all such outstanding debt.

SECTION 2 Assessment and Collection of Taxes; Penalties and Interest. All taxes shall be collected by the person(s) authorized as the Tax Assessor/Collector for the City of Plum Grove, Texas. All taxes shall become a lien upon the property against which assessed, and the person(s) authorized as the Tax Assessor/Collector for the City of Plum Grove, Texas, 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 penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of Plum Grove, Texas.

SECTION 3 Finding of Fact. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION 4 Severability Clause. That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so decided to be invalid or unconstitutional.

SECTION 5 Savings Clause. That all previous tax levy ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION 6 Effective Date. The necessity for making and approving the tax levy for the year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.


SECTION 7 Proper Notice and Meeting. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.]

PASSED AND APPROVED AND ADOPTED THIS 11TH DAY OF OCTOBER 2021.


Barbara Norris, *Mayor*

ATTEST:


Melissa Jo Pouncey, *City Secretary*