CITY OF MAYPEARL, TEXAS

ORDINANCE NO. <u>2022-09-12</u>

AN ORDINANCE LEVYING TAXES FOR THE CITY OF MAYPEARL, TEXAS, AND FIXING AND ADOPTING THE TAX RATE FOR THE YEAR 2022 ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MAYPEARL AS OF JANUARY 1, 2022, AT A RATE OF 0.513457 PER ONE HUNDRED DOLLARS (\$100.00) THEREOF ASSESSMENT DIRECTING THE VALUATION: PROVIDE REVENUES FOR THE PAYMENT OF MAINTENANCE AND OPERATION AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE CITY; PROVIDING FOR DUE AND DELINQUENT TAXES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SAVINGS CLAUSE; PROVIDING A **FOR CLAUSE: PROVIDING** REPEALER **CUMULATIVE** SEVERABILITY; PROVIDING FOR PUBLICATION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Maypearl, Texas is a Type A general-law municipality located in Ellis County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the Board of Alderman of the City of Maypearl, Texas (hereinafter referred to as the City) hereby finds that the tax for the fiscal year beginning October 1, 2022, and ending September 30, 2023, hereinafter levied for maintenance and operation expenses of the City and the general improvements of the City and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the effective tax rate and rollback tax rate have been duly calculated in accordance with state law; and

WHEREAS, a budget appropriating revenue generated by the collection of ad valorem taxes for the use and support of the municipal government of the City of Maypearl has been approved and adopted by the Maypearl Board of Aldermen, as required by the Texas Local Government Code; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF MAYPEARL, TEXAS, THAT:

SECTION 1. The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

- **SECTION 2.** The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Ellis Appraisal District to the Board of Aldermen for the 2022 tax year are hereby accepted.
- **SECTION 3.** There is hereby levied for the Fiscal Year 2022-2023, on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Maypearl, Texas, and not exempt by the Constitution of the State and valid state laws, a tax of 0.513457 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:
- (a) For the purpose of defraying the maintenance and operation expenses of the municipal government of the City, a tax of 0.343862 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds and debt obligations of the City, not otherwise provided for, a tax of 0.169595 on each One Hundred Dollars (\$100.00) assessed value of taxable property which shall be applied to the payment of such interest and maturities of all outstanding bonds and debt obligations of the City.
- SECTION 4. All ad valorem taxes shall become due and payable on October 1, 2022, and all ad valorem taxes shall become delinquent after January 31, 2023. There shall be no discount for payment of taxes prior to January 31, 2023. The taxes levied by this Ordinance shall be due and payable on October 1, 2022 and shall become delinquent on February 1, 2023. Penalty and interest will attach and accrue on delinquent taxes as provided by Section 33.01 of the Texas Tax Code. Taxes that are and remain delinquent on July 1, 2023 incur an additional penalty not to exceed twenty percent (20%) of the amount of delinquent taxes, penalty and interest collected; such additional penalty is to defray the costs of collection due pursuant to the contract with the Town's attorney authorized by Section 6.30 of the Texas Tax Code, as amended.
- **SECTION 5.** This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of said Ordinances except those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance.
- **SECTION 6.** If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereof to any person or circumstance, is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of the Ordinance, and the Board of Aldermen hereby declares it would have passed such remaining portions of the Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.
- **SECTION 7.** The City Secretary of the City of Maypearl is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, penalty clause, and effective

date clause in the minutes of the Board of Aldermen of the City of Maypearl and by filing this Ordinance in the ordinance records of the City.

SECTION 8. The City Secretary of the City of Maypearl, Texas, is hereby directed to publish in the Official Newspaper of the City of Maypearl, the Caption, and Effective Date clause of this Ordinance as required by Section 52.011 of the Texas Local Government Code.

SECTION 9. The necessity for making and approving a tax rate for the fiscal 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.

DULY PASSED AND APPROVED on this the 12th day of September 2022.

CITY OF MAYPEARL, TEXAS

APPROVED:

Joy Landry, Mayor

Danell Winter, City Secretary

APPROVED AS TO FORM:

Nicole A. Corr, City Attorney