

ORDINANCE NO. 2017-10

**AN ORDINANCE OF THE VILLAGE OF SALADO, TEXAS, SETTING A PROPERTY (AD VALOREM) TAX RATE; APPROVING THE FISCAL YEAR 2017-2018 AD VALOREM TAX RATE AND LEVY OF \$0.536200 PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE VILLAGE; PROVIDING FOR AN EXEMPTION ON RESIDENCE HOMESTEADS; PROVIDING FOR EXEMPTIONS FOR INDIVIDUALS WHO ARE DISABLED OR 65 YEARS OF AGE OR OLDER; PROVIDING FOR PENALTIES AND INTEREST; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEALING CONFLICT; PROVIDING FOR PROPER NOTICE & MEETING; PROVIDING FOR ENGROSSMENT & ENROLLMENT; PROVIDING FOR NOTIFICATION TO ASSESSOR; AND PROVIDING FOR PUBLICATION & EFFECTIVE DATE.**

**WHEREAS,** the Village of Salado, Texas is responsible for the maintenance and repair of the streets within corporate boundaries of the Village; and

**WHEREAS,** pursuant to the Texas Constitution and Texas Property Tax Code, a general-law municipality such as Village of Salado has the authority to establish, enact and collect property taxes; and

**WHEREAS,** Texas Tax Code Section 26.05 requires that the Village adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted; and

**WHEREAS,** the Board of Aldermen finds that a tax rate of \$.536200 cents per one hundred dollars (\$ 100) valuation is reasonable and prudent at this point in time; and

**WHEREAS,** a budget appropriating revenues generated for the use and support of the municipal government of the Village of Salado has been approved and adopted by the Village of Salado Board of Aldermen as required by Section 102.009 of the Texas Local Government Code;

**WHEREAS,** a notice of the hearings on a proposed tax rate was published in the Village's official newspaper on August 24, 2017, and August 31, 2017.

**WHEREAS,** pursuant to Chapter 51 of the Texas Local Government Code, and the Village's inherent police powers, the Village of Salado Board of Aldermen finds it to be reasonable and necessary to adopt regulations providing for conducting Village business.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Aldermen of the Village of Salado, Texas:

### **Section 1. Findings of Fact**

The above Findings of Fact shall be incorporated herein as Legislative findings of the Board of Aldermen.

### **Section 2. Approval of Fiscal Year 2017-2018 Tax Rate and Levy**

That there be and is hereby levied and shall be assessed and collected for the Fiscal Year 2017-2018 on all taxable property, real, personal and mixed, situated within the city limits of the Village of Salado, Texas, and not exempt by the Constitution of the State and valid state laws, an ad valorem tax rate of \$.536200 cents 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 current expenses and budget of the municipal government of the Village (Maintenance and Operation), a tax rate of \$0.2091 cents on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the payment of Principal and Interest on Bonds and other debt of the City, a tax rate of \$0.3271 cents on each One Hundred Dollars (\$100.00) assessed value of taxable property;

**TOTAL TAX RATE OF \$0.536200 CENTS.**

**THIS TAX RATE WILL GENERATE THE SAME AMOUNT OF PROPERTY TAX REVENUE FROM THE SAME PROPERTIES IN FISCAL YEAR 2017-2018 AS THE CURRENT TAX RATE DID IN FISCAL YEAR 2016-2017.**

- (c) The City Secretary shall cause the following notice to be posted on the homepage of the Village's internet website:

**THE VILLAGE OF SALADO, TEXAS ADOPTED A TAX RATE OF \$0.536200 THAT WILL GENERATE THE SAME AMOUNT OF PROPERTY TAX REVENUE FROM THE SAME PROPERTIES IN FISCAL YEAR 2017-2018 AS THE CURRENT TAX RATE DID IN FISCAL YEAR 2016-2017.**

### **Section 3. Exemptions and Tax Freeze**

The Homestead Exemptions and Tax Freeze previously ordained by the Board of Alderman remain in effect.

The Board of Aldermen, pursuant to Section I-b, Article VIII of the Texas Constitution and Section 11.13(d) of the Texas Property Tax Code, has adopted an exemption on the residence homesteads of persons who are disabled or sixty-five (65) years of age or older. The person or entity performing the tax assessment and collection functions for the Village of Salado is authorized and instructed to implement the necessary procedures to exempt from taxation fifty thousand dollars (\$50,000.00) of the appraised value of the residence homestead.

The Board of Aldermen has adopted an exemption amounting to twenty percent (20%) of the appraised value. The exemption is granted to owner-occupied single-family residential units within the Village. The person or entity performing the tax assessment and collection functions for the Village of Salado is authorized and instructed to implement the necessary procedures to exempt from taxation twenty percent (20%) of the appraised value as provided above.

The Board of Aldermen, pursuant to Section I-b(h), Article VIII of the Texas Constitution and Section 1 1.261 of the Texas Property Tax Code, previously adopted an ad valorem tax freeze on the residence homesteads of persons who are disabled or 65 years of age or older. The person or entity performing the tax assessment and collection functions for the Village of Salado is authorized to implement the necessary procedures to freeze the ad valorem taxes on the residence homesteads of persons who are disabled or 65 years of age or older, as provided for in Section I-b(h), Article VIII of the Texas Constitution and Section 1 1.261 of the Texas Property Tax Code.

### **Section 4. Penalty and Interest**

All taxes shall become a lien upon the property against which assessed and the Tax Assessor/Collector for the Village of Salado, 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 Village of Salado, Texas.

### **Section 5. Severability**

If any provision, section, subsection, sentence, clause or phrase of this Ordinance, or the application of same to any person or set circumstances for any reason is held to be unconstitutional, void or invalid or for any reason unenforceable, the validity of the remaining portions of this ordinance of the application thereby shall remain in effect, it being the intent of the Board of Aldermen of the Village of Salado, Texas in adopting this ordinance, that no portion thereof or provision contained herein shall become inoperative or fail by any reason of unconstitutionality or invalidity of any portion or provision.

### **Section 6. Repealing Conflict**

All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed to the extent of conflict with this Ordinance.

### **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.

### **Section 8. Engrossment & Enrollment**

The City Secretary of the Village 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 and by filing this Ordinance in the ordinance records of the Village.

### **Section 9. Notification to Assessor**

The City Secretary of the Village is hereby directed to notify the tax assessor for the Village of the tax rate adopted.

### **Section 10. Publishing and Effective Date**

This Ordinance shall become effective immediately upon publication. The City Secretary is hereby directed to publish in the Official newspaper of the Village of Salado, the caption, and effective date clause of this Ordinance as required by Section 52.011 of the Texas Local Government Code.

**PASSED & APPROVED** this 21<sup>st</sup> day of September 2017, by the following Village of Salado Board of Aldermen record vote:

	Aye	Nay	Abstain
Mayor Pro-Tem Fred Brown	✓		
Alderman Frank Coachman	✓		
Alderman Michael McDougal	✓		
Alderman Amber Preston Dankert	absent		
Alderman Andy Jackson	✓		

**THE VILLAGE OF SALADO, TEXAS**

  
Skip Blancett, Mayor

**ATTEST:**



Cara McPartland, City Secretary

