

**Ordinance No. 2013.06
Village of Salado
County of Bell
State of Texas
September 19, 2013**

Tax Rate & Levy Ordinance

AN ORDINANCE OF THE VILLAGE OF SALADO, TEXAS, SETING A PROPERTY (AD VALOREM) TAX RATE; APPROVING THE 2013 AD VALOREM TAX RATE AND LEVY OF (\$0.12) 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 AND PROVIDING FOR SEVERABILITY; PROVIDING FOR PUBLICATION AND 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, the Board of Aldermen finds that a tax rate of \$.12 per one hundred dollars (\$100) 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, 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 2013 Tax Rate & Levy

That there be and is hereby levied and shall be assessed and collected for the year 2013 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 \$.12 cents on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

For the purpose of defraying the current expenses and budget of the municipal government of the Village (maintenance and operation), a tax rate of \$.12 cents (\$.12) on each One Hundred Dollars (\$100.00) assessed value of taxable property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED 5.08% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$5.80.

Section 3. Exemptions & 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 1-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 1-b(h), Article VIII of the Texas Constitution and Section 11.261 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 1-b(h), Article VIII of the Texas Constitution and Section 11.261 of the Texas Property Tax Code.

Section 4. Penalty & 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 & 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. Publishing & Effective Date

This Ordinance shall become effective immediately upon publication. The Village 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, & Adopted on this the 19th day of September, 2013.

THE VILLAGE OF SALADO, TEXAS

Danney McCort, Mayor

ATTEST:

Margaret Murray, Village Secretary