

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS

ORDINANCE NO. 27-2019

AN ORDINANCE OF THE CITY OF SEAGOVILLE, TEXAS, ADOPTING AND LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR 2020 AT A RATE OF \$0.788800 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2019, TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS FOR ALL OUTSTANDING DEBT OF THE CITY; APPROVING THE TAX ROLLS; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, following public notices duly posted and published in all things as required by law, public hearings were held by and before the City Council of the City of Seagoville, the subject of which was the proposed tax rate of the City of Seagoville for the fiscal year 2020, submitted by the City Manager in accordance with the provisions of law; and

WHEREAS, the City Council, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

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

SECTION 1. That there be and is hereby approved, adopted and levied for the fiscal year 2020 on all taxable property, real, personal and mixed, situated within the limits of the City of Seagoville, Texas and not exempt by the Constitution of the State and valid State laws, a tax of \$0.788800 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be appropriated and distributed as follows:

- (a) For the purpose of defraying the current expenses of the municipal government of the City, a tax of \$0.720498 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds of the City, not otherwise provided for, a tax of \$0.068302 on each One Hundred Dollars (\$100.00) assessed value of all taxable property, within the City which shall be applied to the payment of such interest and maturates of all outstanding bonds.

SECTION 2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATION THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.18 PERCENT AND WILL RAISE TAXES FOR

MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.75.

SECTION 3. That all ad valorem taxes for the year shall become due and payable on October 1, 2019 and all ad valorem taxes for said year shall become delinquent if not paid before February 1, 2020. There shall be no discount for payment of taxes prior to said January 31, 2020. A delinquent tax shall incur a penalty of six percent (6%) of the amount of the tax for the first calendar month delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2020. Provided, however, a tax delinquent on July 1, 2020, incurs a total penalty of twelve percent (12%) of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes for the year 2019 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2019 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2019 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended

SECTION 4. Taxes are payable in Seagoville, Texas, at the offices of the Dallas County Tax Assessor Collector and Kaufman County Tax Assessor Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. That the tax rolls, as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

SECTION 6. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the provisions of this ordinance not in conflict which shall remain in full force and effect.

SECTION 7. All ordinances of the City of Seagoville, Texas in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances shall remain in full force and effect.

SECTION 8. This ordinance shall take effect immediately from and after its passage and the publication of the caption, as the law and Charter in such cases provide.

DULY PASSED by the City Council of the City of Seagoville, Texas, on the 12th day of September, 2019.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Aye	Nay
Dennis K. Childress, Mayor (only in event of tie)		
Rick Howard, Councilmember-Place 1	✓	
Jose Hernandez, Councilmember – Place 2	✓	
Harold Magill, Councilmember – Place 3	✓	
Mike Fruin, Councilmember –Place 4	✓	
Jon Epps, Councilmember – Place 5		

WITH 4 VOTING “AYE” AND 0 VOTING “NAY”, AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE ORDINANCE, THIS ORDINANCE IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF SEAOGVILLE, TEXAS, ON THE 12TH DAY OF SEPTEMBER 2019.

APPROVED:


Dennis K. Childress, Mayor

ATTEST:


Kandi Jackson, City Secretary

APPROVED AS TO FORM:


Victoria W. Thomas, City Attorney
TM110691 090619

