

## **Ordinance No. 100**

AN ORDINANCE OF THE TOWN OF BAYSIDE, TEXAS FIXING THE AD VALOREM TAX RATE AND PROVIDING FOR THE LEVYING OF AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE TOWN FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

**Whereas**, the Town Council of the Town of Bayside, Texas approved the municipal budget for the fiscal year beginning October 1, 2017 and ending September 30, 2018; and

**Whereas**, it is necessary that an Ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the Town of Bayside, Texas in accordance with such budget and the Texas Tax Code.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BAYSIDE, TEXAS:**

**Section I.** There is hereby levied and there shall be collected for the Maintenance and Operations (use and support) of the municipal government of the Town of Bayside (herein the "Town") and to provide an Interest and Sinking Fund for the Fiscal Year 2017 -2018, upon all property, real, personal and mixed, within the corporate limits of said Town on January 1, 2017 subject to taxation, a tax of \$0.5759 on each \$100.00 taxable valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the Maintenance and Operation support of the general government (General Fund), \$0.4355 on each \$100.00 taxable valuation of property; and
2. For the Interest and Sinking Fund, \$0.1404 on each \$100.00 taxable valuation of property.
3. The total tax rate of \$0.5759 on each \$100.00 taxable valuation of property is 7.1 percent above the effective tax rate of \$0.5375 per \$100.00 taxable valuation of property.
4. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.
5. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.1 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$34.40.

6. The tax rate of \$0.5759 per \$100.00 of assessed taxable valuation will increase total Town property tax on a \$100,000 home in Bayside by \$38.40 as compared to the effective tax rate of \$0.5375 per \$100.00 of assessed taxable valuation.

**Section 2. Taxes Due and Payable.** That taxes levied under this Ordinance shall be due and payable on October 1, 2017 and if not paid on or before January 31, 2018 shall immediately become delinquent.

**Section 3. Tax Lien.** All taxes shall become a lien upon the property against which assessed, and the Refugio County Tax Office as the assessor and collector of the Town is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the Town, and 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 interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the Town. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

**Section 4. Public Hearings.** By September 13, 2017, the scheduled date of the adoption of the Property Tax Rate Ordinance, the Town Council held two (2) separate public hearings to obtain comments and recommendations from Bayside citizens, residents, businesses, and other interested persons specifically on the Town's property tax rates. In compliance with Truth-in-Taxation requirements, the required public "Notice of 2017 Tax Year Proposed Property Tax Rate for Town of Bayside" was published in The Coastal Bend Herald on August 17, 2017. The two required public hearings on the proposed 2016 property tax rate for the Town of Bayside were held by the Town Council on September 1, 2017 and September 8, 2017.

**Section 4. Effective Date.** This Ordinance shall take effect immediately from and after its passage.

**Section 5. Open Meetings.** It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED on this 12<sup>th</sup> day of September, 2017.

TOWN OF BAYSIDE

  
Sharon Scott, Mayor

ATTEST:

  
Connie Cramer, City Secretary