

CITY OF JOSHUA, TEXAS

ORDINANCE NO. 729-2018

AN ORDINANCE OF THE CITY OF JOSHUA, TEXAS, AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF JOSHUA, AS OF JANUARY 1, 2018, TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND ALL OUTSTANDING DEBTS OF THE CITY; DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR DUE DATES AND DELINQUENT DATES FOR PAYMENT OF TAXES TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR APPROVAL OF THE TAX ROLLS PRESENTED TO THE CITY COUNCIL; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Joshua, Texas is a home rule city acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code; and

WHEREAS, the City Council of the City of Joshua, Texas (hereinafter referred to as the City), hereby finds that the tax for the fiscal year beginning October 1, 2018, and ending September 30, 2019, hereinafter levied for current expenses of the City and the general improvements of the City and its property, must be levied to provide the revenue requirement for the budget for the ensuing year; and

WHEREAS, the City Council further finds that taxes for the year 2018, hereinafter levied therefor, are necessary to pay interest and to provide the required sinking fund on outstanding bonds of the City issued for City purposes, and on bonds proposed to be issued for such purposes during the ensuing year; and

WHEREAS, the City Council has approved by a separate ordinance adopted on the 27th day of September, 2018, the budget for the fiscal year beginning October 1, 2018, and ending September 30, 2019; and

WHEREAS, the City Council provided notice of the effective tax rate as required by law; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

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

SECTION 1

All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

SECTION 2

The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Johnson Appraisal District to the City Council for the 2017 tax year are hereby accepted.

SECTION 3

There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2018, and ending September 30, 2019, and for each fiscal year thereafter until it be otherwise provided and ordained, on all taxable property, real personal and mixed, situated within the corporate limits of the City of Joshua, Texas, and not exempt from taxation by the Constitution of the State of Texas and valid state laws, an ad valorem tax rate of \$0.775270 on each One Hundred Dollars (\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

- A. For the purpose of defraying the current maintenance and operation expenses of the City (General Fund), a tax of \$0.535015 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- B. For the purpose of creating a Debt Service Fund to pay the interest and principle on all outstanding indebtedness, a tax of \$0.240255 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 maturities of all outstanding bonded indebtedness.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.11 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$19.12.

SECTION 4

All monies collected and hereby appropriated are set apart for the specific purposes indicated and the funds shall be accounted for in such a manner as to readily show balances at any time.

SECTION 5

All ad valorem taxes shall become due and payable on October 1, 2018, and all ad valorem taxes for the year shall become delinquent after January 31, 2019. There shall be no discount for payment of taxes prior to January 31, 2019. Payment of such taxes shall be due in one full installment except as otherwise required by law. A delinquent tax shall incur all penalty and interest authorized by State law, Section 33.01 of the Tax Code.

SECTION 6

Taxes herein levied and uncollected as of January 1, 2019, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

SECTION 7

Taxes are payable at the offices of the County Tax Assessor-Collector. The County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 8

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that 2018 taxes and taxes for all subsequent years become delinquent on or after February 1 but not later than May 1 of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of fifteen percent (15%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2019.

SECTION 9

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all 2018 taxes and taxes for all subsequent years that become delinquent on or after June 1 of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 15% of the delinquent tax, penalty and interest.

SECTION 10

Any and all ordinances, resolutions, rules, regulations, polices or provisions inconsistent or in conflict with the provisions of this Ordinance are hereby expressly repealed and rescinded to the extent of the inconsistency or conflict.

SECTION 11

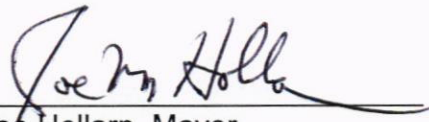
It is hereby declared to be the intention of the City Council that if any of the phrases, clauses, sentences, paragraphs and sections of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clauses, sentence, paragraph or section.

SECTION 12

This Ordinance shall be in full force and effect from and after its passage and it is so ordained.


DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, ON THIS THE 27TH DAY OF SEPTEMBER, 2018.

APPROVED:



Joe Hollarn, Mayor

ATTEST:



Lisa Dawn Cabrera, City Secretary

APPROVED AS TO FORM AND LEGALITY:



Terrence S. Welch, City Attorney