

ESTABLISHING AND ADOPTING FOR THE PURPOSE OF TAXATION; THE CALENDAR YEAR; LEVYING A TAX OF \$0.474645 FOR MAINTENANCE AND OPERATIONS AND \$0.081954 FOR THE INTEREST AND SINKING FUND FOR A TOTAL TAX RATE OF \$0.556599 ON ALL PROPERTY SUBJECT TO TAXATION AND SITUATED IN THE CITY OF LEON VALLEY, TEXAS, ON THE FIRST DAY OF JANUARY 2016; ESTABLISHING THE RATE OF SAID LEVY; DETERMINING DUE DATE, DELINQUENT DATE, INTEREST RATES ON DELINQUENCIES, AND FOR PENALTIES FOR DELINQUENCIES; AND DETERMINING AND ENACTING OTHER MATTERS PERTINENT, NECESSARY AND INCIDENT TO THE SUBJECT; AND PROVIDING A SAVINGS CLAUSE.

WHEREAS, it is necessary to impose a tax of \$0.474645 for maintenance and operations shall be levied on all persons and property, real and personal within the City; and

WHEREAS, it is also necessary to impose a tax of \$0.081954 for the interest and sinking fund shall be levied on all persons and property, real and personal within the City; and

WHEREAS, in connection with said taxes, a total tax rate of \$0.556599 shall be levied on all property situated in the City of Leon Valley, shall be subject to taxation on the first day of January 2016; and

WHEREAS, also in connection with said taxes, taxes for the calendar year 2016 shall become due and payable October 1, 2016, and shall be delinquent on February 1, 2017; and

WHEREAS, it is necessary that all delinquent taxes shall bear interest at the rate of one percent (1%) for each month or part of a month from the date of delinquency; and

WHEREAS, it is also necessary to impose a penalty for failure to pay said taxes on or before January 31, 2017 for each successive month said tax remains unpaid; **NOW, THEREFORE,**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEON VALLEY, TEXAS, THAT:

1. A tax is hereby levied on all persons and property, real and personal, within the City of Leon Valley, Texas, subject to taxation by the laws of this State, and situated within the City on the 1st day of January 2016 and the rate of said tax is hereby fixed and determined to be at

the rate of \$0.556599 per each \$100 dollars of property valuation. The property tax rate is hereby allocated as follows:

- a. \$0.474645 per each \$100 dollars of property valuation for Maintenance and Operations (M&O), said tax being hereby levied for the calendar year beginning January 1, 2016 and ending December 31, 2016 for expenditure during the fiscal year beginning October 1, 2016 and ending September 30, 2017.

This tax rate will raise more taxes for Maintenance and Operations than last year's tax rate. The tax rate will effectively be raised by 7.9998% and will raise taxes for Maintenance and Operations on a \$100,000 home by approximately \$35.16; and,

- b. \$0.081954 per each \$100 dollars of property valuation for the Interest and Sinking Fund (I&S), said tax being hereby levied for the calendar year beginning January 1, 2016 and ending December 31, 2016 for expenditure during the fiscal year beginning October 1, 2016 and ending September 30, 2017.

2. It is hereby determined that the taxes above levied shall become due and payable on October 1, 2016, and all such taxes not paid on or before January 31, 2017, shall be and become delinquent on February 1, 2017.

3. The following penalty and interest is hereby imposed on any person who fails to pay to the City of Leon Valley, Texas, all the taxes levied and imposed by the City upon his or her property for the year 2016 on or before the 31st day of January 2017:

- a. A delinquent tax incurs a penalty of six (6) percent of the amount of the tax for the first calendar month it is delinquent plus one (1) percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax delinquent on July 1 incurs a total penalty of twelve (12) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax continues to incur the penalty provided by this section as long as the tax remains unpaid, regardless of whether a judgment for the delinquent tax has been rendered.
- b. If a person who exercises the split-payment option provided by Section 31.03 of the Texas Property Tax Code fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12) percent of the amount of the unpaid tax.
- c. A delinquent tax accrues interest at a rate of one (1) percent for each month or portion of a month the tax remains unpaid.

4. That all costs that may be allowed and imposed by law shall be and the same are hereby imposed in addition to penalties and interest accruing under the provisions hereof against any property upon which taxes are delinquent.

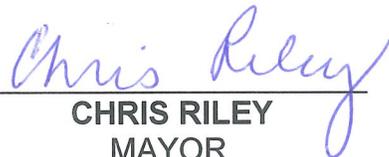
5. That on any list prepared showing delinquent taxes for the City of Leon Valley, Texas, it shall not be necessary for the assessor and collector of taxes to show on any such list the penalties, interest and costs accrued against any land, lot and/or property delinquent in taxes, but in each and every instance all such penalties, interest and costs shall be and remain a charge imposed hereby, with the same force and effect as if listed on any such list of delinquent taxes, and the said assessor and collector shall calculate and charge all such penalties, interest and costs on all delinquent tax statements, or delinquent tax reports issued by him.

6. The tax hereby levied is levied for the purpose specified in and authorized by Vernon's Tax Code, Title 3, Chapter 302, Section 302.001(a), and none other, to-wit: For current expenses, and for the construction or purchase of public buildings, water works, sewers, and other permanent improvements within the limits of the City and the construction and improvement of the roads, bridges and streets of the City within its limits.

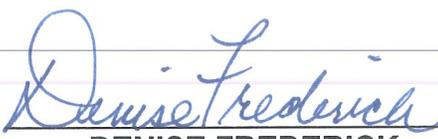
7. That the provisions of this ordinance are severable in the event any provision hereof shall be declared invalid by a Court of competent jurisdiction of this State, and it is hereby declared that the remaining provisions hereof would have been enacted notwithstanding such judicial determination and all remaining valid provisions hereof shall continue to be and remain in full force and effect.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Leon Valley this the 20th day of September, 2016.

APPROVED


CHRIS RILEY
MAYOR

Attest: 
SAUNDRA PASSAILAIGUE, TRMC
City Secretary

Approved as to Form: 
DENISE FREDERICK
City Attorney

