

ESTABLISHING AND ADOPTING FOR THE PURPOSE OF TAXATION; THE CALENDAR YEAR; LEVYING A TAX OF \$0.471173 FOR MAINTENANCE AND OPERATIONS AND \$0.090442 FOR THE INTEREST AND SINKING FUND FOR A TOTAL TAX RATE OF \$0.561615 ON ALL PROPERTY SUBJECT TO TAXATION AND SITUATED IN THE CITY OF LEON VALLEY, TEXAS, ON THE FIRST DAY OF JANUARY 2015; ESTABLISHING THE RATE OF SAID LEVY; DETERMINING THAT TAXES FOR THE CALENDAR YEAR 2015 SHALL BECOME DUE AND PAYABLE OCTOBER 1, 2015, AND DELINQUENT ON FEBRUARY 1, 2016 ; DETERMINING 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 THEIR DELINQUENCIES; DETERMINING THAT IF ANY PERSON FAILS TO PAY THE TAXES IMPOSED BY THE CITY OF LEON VALLEY, TEXAS, UPON HIS OR HER PROPERTY ON OR BEFORE THE 31ST DAY OF JANUARY 2016 THEN A PENALTY FOR EACH SUCCESSIVE MONTH SUCH TAXES REMAIN UNPAID (OR ANY PART OF SUCH MONTH) SHALL BE PAID UPON SUCH TAXES; AND DETERMINING AND ENACTING OTHER MATTERS PERTINENT, NECESSARY, AND INCIDENT TO THE SUBJECT, AND PROVIDING A SAVINGS CLAUSE.

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 2015 and the rate of said tax is hereby fixed and determined to be at the rate of \$0.561615 per each \$100 dollars of property valuation. The property tax rate is allocated as follows:

- a. \$0.471173 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, 2015 and ending December 31, 2015 for expenditure during the fiscal year beginning October 1, 2015 and ending September 30, 2016.

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 7.9999% and will raise taxes for Maintenance and Operations on a \$100,000 home by approximately \$34.90; and,

- b. \$0.090442 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, 2015 and ending December 31, 2015 for expenditure during the fiscal year beginning October 1, 2015 and ending September 30, 2016.

2. It is hereby determined that the taxes above levied shall become due and payable on October 1, 2015, and all such taxes not paid on or before January 31, 2016, shall be and become delinquent on February 1, 2016.

3. That if any person shall fail 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 2015 on or before the 31st day of January 2016, then the following penalty and interest shall be payable on such delinquent taxes as follows:

- 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.

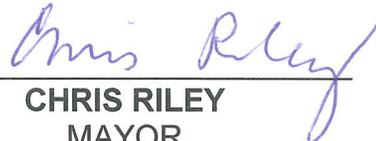
6. The tax hereby levied is levied for the purpose specified in and authorized by Vernon's Tax Code, Title 3, Chapter 302, Section 302.001(a), and none other, to-wit: For current expenses, and for the construction or purchase of public buildings, water works, sewers, and other permanent improvements 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 15th day of September, 2015.

APPROVED



CHRIS RILEY
MAYOR

Attest: 

SAUNDRA PASSAILAIGUE, TRMC
City Secretary



Approved as to Form: 

PATRICK BERNAL
City Attorney