

ORDINANCE NO. 16-021

AN ORDINANCE LEVYING PROPERTY TAXES FOR 2016 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF MARLIN, TEXAS FOR FY 2016-2017, AND DESIGNATING SPECIFIC PURPOSES FOR SUCH LEVY, PROVIDING FOR EXEMPTIONS FROM SUCH TAX, DECLARING AN EMERGENCY; FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, The City of Marlin, Texas, has adopted the powers of a Home Rule Municipality; and

WHEREAS, Section 302.001 of the *Texas Property Tax Code* reads as follows:

“A home-rule municipality may levy special or general property taxes for lawful purposes”

WHEREAS, it is the desire of this City Council to establish a property tax for the City for calendar (tax) year 2016 to fund its 2016-2017 fiscal year budget;

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

I. That the above recitals are true and correct.

II. **That a motion was made and seconded that the tax rate be increased by the adoption of a tax rate of \$0.82717 on each \$100 valuation of property, which is effectively an 11 percent increase in the tax rate;** and that there is hereby levied and there shall be collected tax for calendar (tax) year 2016 for the use and support of the municipal government of the City of Marlin, Texas, upon all property, real, personal, and mixed, within the corporate limits of such city subject to taxation, a tax of \$0.82717 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes herein set forth:

A. For debt service, a tax rate of \$0.07907 per \$100 valuation.

B. For the maintenance and operation expenditures of the City, to be deposited into the City's general fund and then to be used in accordance with the budget adopted by this City Council for the City's Fiscal Year from October 1, 2016, and ending September 30, 2017, a tax rate of \$0.74810 per \$100 valuation.

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

2. THE (M&O) TAX RATE WILL EFFECTIVELY BE RAISED BY 7.78% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$54.01.

3. THE TAX RATE WILL EXCEED THE EFFECTIVE TAX RATE OF \$0.74726.

III. The taxes levied under this Ordinance shall become due as provided in the *Texas Property Tax Code*, and if not paid on or before January 31, 2017, shall immediately become delinquent.

IV. All taxes shall become a lien upon the property which is assessed hereunder, and the City hereby designates the Falls County Tax Assessor-Collector to assess and collect taxes on behalf of the City and to be hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and all Ordinances of the City of Marlin, Texas, including this Ordinance, and shall, by virtue of the tax rolls, fix and establish a lien by levying on such property for the payment of such taxes, penalty, and interest. All interest and penalties collected from delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by the *Texas Property Tax Code*.

V. All receipts by the City not specifically appropriated by the Ordinance shall be made to the general fund of the City.

VI. All monies collected under this Ordinance shall be for the specific items named above in Section II, and the same are hereby appropriated and set apart for the specific purposes named above in Section II.

VII. It is officially found and determined that the meeting at which this Ordinance was passed is open to the public as required by law, and that notice of the time, place, and subject of such meeting has been given as required by law.

VIII. The Council finds that an emergency exists that necessitates that this Ordinance become effective no later than October 1, 2016 without the necessity of further action in the event of any inability to hold a second meeting. The City's fiscal requirements and ability to fiscally operate create the necessity of the adoption of a tax rate for the coming fiscal year. Two public hearings on this tax rate have already been held.

Passed, Approved and Adopted on this the 15th day of September, 2016.



Elizabeth Nelson
Elizabeth Nelson, Mayor

Sandra Herring
Sandra Herring, City Secretary