

## ORDINANCE NO. 2014-20

AN ORDINANCE FIXING THE TAX RATE AND LEVY FOR THE CITY OF BASTROP, TEXAS, FOR THE PURPOSE OF PAYING THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015, AND FOR THE FURTHER PURPOSE OF CREATING A SINKING FUND TO RETIRE THE PRINCIPAL AND INTEREST OF THE BOND INDEBTEDNESS OF THE CITY; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF TAXES DUE THEREON; CONTAINING A SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND PARTS THEREOF IN CONFLICT HERewith; AND PROVIDING FOR AN EFFECTIVE DATE.

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**WHEREAS**, the City Council of Bastrop, Texas has on this date, by way of separate Ordinance, duly approved and adopted a Budget for the operation for the City for fiscal year 2014-2015 (FY 2014-2015); and

**WHEREAS**, the aforesaid Ordinance anticipates and requires the levy of an *ad valorem* tax on all taxable property in the City of Bastrop; and

**WHEREAS**, the Chief Appraiser of Bastrop County Tax Appraisal District has prepared and certified the appraisal roll for the City of Bastrop, Texas, that roll being that portion of the approved appraisal roll of the Bastrop County Tax Appraisal District which lists property taxable by the City of Bastrop, Texas; and

**WHEREAS**, it is necessary to levy such an *ad valorem* tax at a given rate to generate revenues sufficient to meet the projected expenses of the City for FY 2014-2015; and

**WHEREAS**, the City has fully and timely complied with all notice and other requirements relative to the adoption of a tax rate for FY 2014-2015.

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

**Section 1.** There is hereby levied for the FY 2014-2015 upon all real property situated within the corporate limits of the City of Bastrop, Texas, and upon all personal property which was owned within the corporate limits of the City of Bastrop, Texas, on January 1, 2014, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of \$0.5640 on each \$100 of assessed valuation on all taxable property, which total tax herein so levied shall consist and be comprised of the following components:

a) An *ad valorem* tax rate of \$0.3598 on each \$100 of assessed valuation of all taxable property is hereby levied for general City purposes and to pay the current operating expenses of the City of Bastrop, Texas, for the fiscal year ending September 30, 2015, which tax, when collected shall be appropriated to and for the credit of the General Fund of the City of Bastrop, Texas.

b) An *ad valorem* tax rate of \$0.2042 on each \$100 of assessed valuation of taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Bastrop, now outstanding and such tax, when collected, shall be appropriated and deposited in and to the credit of the General Debt Service Fund of the City of Bastrop, Texas, for the fiscal year ending September 30, 2015.

**Section 2.** The City of Bastrop shall have lien on all taxable property located in the City of Bastrop to secure the payment of taxes, penalty, and interest, and all costs of collection, assessed and levied hereby.

**Section 3.** Taxes are payable in Bastrop, Texas at the Office of the Tax Assessor Collector of Bastrop County. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

**Section 4.** The tax roll presented to the City Council, together with any supplements thereto, are hereby accepted and approved.

**Section 5.** Should any paragraph, sentence, provision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

**Section 6.** This ordinance shall be in full force and effect from and after its adoption by the City Council and publication of its caption as the law and the City Charter provide in such cases.

**Section 7.** All other ordinances and Code provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Bastrop City Code not in conflict herewith shall remain in full force and effect.

**Section 8.** The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying or altering any

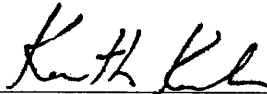
penalty accruing or to accrue, nor as affecting any rights of the City under any section or provision of any ordinances at the time of passage of this Ordinance.

THE TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS TAX RATE; AND THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.3 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.10.

READ and ACKNOWLEDGED on First Reading on the 9<sup>th</sup> day of September 2014.

READ AND ADOPTED on Second Reading on the 23<sup>rd</sup> day of September 2014.

APPROVED:



Ken Kesselus, Mayor  
On Behalf of the City Council  
Of Bastrop, Texas

ATTEST:



Elizabeth Lopez, City Secretary

APPROVED AS TO FORM:

Law Offices of Jo-Christy Brown, PC  
Jo-Christy Brown  
City Attorney