

ORDINANCE NO. 8

AN ORDINANCE OF THE CITY OF COTTONWOOD, TEXAS INITIATING THE AD VALOREM TAX RATE, AND PROVIDING FOR THE LEVYING OF AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE CALENDAR YEAR BEGINNING JANUARY 1, 2022 AND ENDING DECEMBER 31, 2022; PROVIDING FOR APPORTIONING THE TAX LEVY FOR SPECIFIC PURPOSES, AND PROVIDING WITH TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELIQUENT IF NOT PAID.

Whereas, the City Council of the City of Cottonwood approved the Municipal Budget for the calendar year beginning January 2021 and ending December ending 2021.

Whereas, it is necessary that an Ordinance be passed levying an ad valorem tax on real property within the corporate limits of the City of Cottonwood, Texas in accordance with such budget and Texas Tax Code 26.052.

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

Section 1. Tax Levy

There is hereby levied and there shall be collected for the Maintenance and Operations of the municipal government of the City of Cottonwood (herein the "City") of said city beginning calendar year January 2022 – December 22, 2022, upon all real property within the corporate city limits of said City on January 1, 2022 said tax being so levied and apportioned to the specific purposes here set forth:

1. For the Maintenance and Operation support for the roads, \$.25 on each \$100 assessed taxable value.

Section 2. Taxes Due and Payable

That taxes levied under this Ordinance shall be due and payable on January 31, 2023. If not paid by February 1, 2023 you now owe delinquent property taxes.

Section 3. Tax Lien

All taxes become a lien upon the property against which assessed, and the Kaufman County Tax Office as the assessor and collector for the City of Cottonwood is hereby authorized and empowered to enforce the collections of such taxes according to the Constitution and Laws of the State of Texas and Ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City. All delinquent taxes shall bear interest from the date of delinquency at the rate as prescribed by state law.

Section 4. Public Notice

In compliance with State Bill 2, also know as the Texas Property Tax Reform and Transparency Act of 2019, passed during the 2019 Legislative session made significant changes to the property tax rate setting and process.

*A city that is considered to have a "low tax levy" under Tax Code Section 26.052 (A city that levies under \$500,000 in total property taxes and levies a tax rate under .50 per \$100) may **choose** to provide notice of its tax rate. A "low tax levy" city that chooses to provide notice of the Tax Code need not hold a public hearing on the tax rate, and is required to provided mailed or published notice of the tax rate no later than seven days before the date the city adopts the tax rate.*

The City of Cottonwood **did** choose to provide notice of its tax rate by mailing a letter to each resident of the City of Cottonwood Tuesday September 21, 2021 and published the tax rate on the City of Cottonwood Facebook Page Tuesday September 21, 2021.

Section 5. Effective Date

This Ordinance shall take effect immediately from and after its passage.

Section 6. Open Meetings

It is hereby officially found and determined that the meeting at which this ordinance is passes was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act.

PASSED AND APPROVED on 1st reading this 28th day of September 2021.

CITY OF COTTONWOOD, TEXAS



Karen DeLoney, Mayor



Martha Struck, Commissioner

ATTEST:



Patti Page, City Secretary

CITY OF COTTONWOOD

MOTION TO ADOPT

I motion that the property tax rate be adopted for real property beginning January 2022 and ending December 31, 2022.

(.25 per \$100) AD VALOREM TAX RATE.

9-28-21

Date

Karen DeLoney

Karen DeLoney – Mayor

Martha Stuck

Commissioner

Attest:

Patti Page

Patti Page – City Secretary