

ORDINANCE NO. 2023-8-21 (3C)

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF ROCKDALE, TEXAS, FOR THE YEAR 2024; OCCUPATION TAXES EQUAL TO ONE HALF THE STATE LEVY; AND SPLIT PAYMENT OPTION FOR PAYMENT; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE; OPEN MEETINGS AND RELATED CLAUSES.

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the latter of September 30th or the 60th day after the date the City receives the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS, such section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Rockdale, Texas consists of two such components, a tax rate of \$0.1492 per One Hundred Dollars (\$100) of assessed valuation for debt service and a tax rate of \$0.6523 per One Hundred Dollars (\$100) of assessed valuation to fund maintenance and operation expenditures; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Rockdale, Texas, at a regular meeting and a special meeting of City Council held on this 21st day of August 2023, said City Council has approved separately the tax rate heretofore specified for each of said components; and

WHEREAS, all notices and hearing required by law as a prerequisite to the passage, approval, and adoption of this Ordinance have been timely and properly given and held; now, therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ROCKDALE, STATE OF TEXAS:

Section 1. Adoption of Findings of Fact. The findings and recitations set out in the preamble of this Ordinance are found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes, as findings of fact.

Section 2. Levy of Ad Valorem Tax. There is hereby levied, for the tax year 2023, to fund the City's fiscal year 2023-24 municipal budget, an ad valorem tax at the total rate of \$0.8015 on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits of the City, upon which an ad valorem tax is authorized by law to be levied by the City of Rockdale, Texas. All such taxes shall be assessed and collected in current money of the United States of America.

Section 3. Maintenance and Operations Tax. Of the total tax levied in Section 2 hereof, \$0.631807 is levied to fund maintenance and operation expenditures of the City for the fiscal year 2021-22. This budget will raise more revenue from property taxes than last year's budget by an amount of \$487,601, which is a 20.4% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$35,329.57.

Section 4. Debt Service Tax. Of the total tax levied in section 2 hereof, \$0.1492 is levied for the purpose of paying the interest, bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Rockdale, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the fiscal year 2023-24.

Section 5. Due date for paying taxes. All ad valorem taxes levied hereby, in the total amount of \$0.8015 on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Sections 2, 3, and 4 hereof, shall be due and payable on or before January 31, 2024. All ad valorem taxes due the City of Rockdale, Texas, and not paid on or before January 31st following the year for which they were levied, shall bear penalty and interest as prescribed in the Texas Tax Code.

Section 6. Split payment option. A split payment option, as described in Section 31.03 of the Texas Property Tax Code is hereby adopted, whereby a person who pays one-half of the City's Ad Valorem taxes before December 15th may pay the remaining one-half of the City's Ad Valorem taxes without penalty or interest before July 1st, the following year.

Section 7. Occupation tax. There is hereby levied, for the tax year 2024 an occupation tax in an amount equal to one-half of the occupation tax now levied by the State of Texas, upon persons, firm, companies, or associations pursuing any of the occupations in the City, taxable under the Jaws of this State and upon which the State levies and required the payment of an occupation tax. (Implementation of tax on occupations to be determined by Council).

Section 8. Severability. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses, and phrases of this Ordinance are severable and, if any phrase, clause, sentence, paragraph or section of this Ordinance should be declared invalid by a final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such invalid phrase, clause, sentence, paragraph or section. If any provision of this Ordinance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to the end the provisions of this Ordinance are declared to be severable.

Section 9. Effective Date. This ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Tex. Local Gov't. Code.

Section 10. Open Meetings. It is hereby officially found and determined that the meeting at which this Ordinance is passed 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, Chapter 551, Tex. Gov't. Code.

PASSED AND APPROVED ON FIRST READING on this 21st day of August 2023.

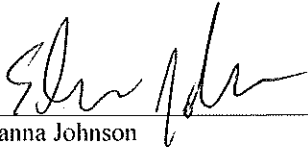
PASSED AND APPROVED ON SECOND READING on this 21st day of August 2023.

THE CITY OF ROCKDALE, TEXAS



Brett M. Boren, Mayor

ATTEST:



Shanna Johnson
City Secretary

1st Reading



FISCAL YEAR 23-24

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF **\$500,000** WHICH IS A **28.15%** INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS **\$35,329.57**

Record Vote:	Aye	Nay	Abstain	Absent	Present and not voting
Mayor Brett Boren *					
Mayor Pro Tem Lin Perry West Ward				X	
Councilmember Dave Melton East Ward	✓				
Councilmember Esmeralda Ruelas-Olivares East Ward				X	
Councilmember Scott Starnes East Ward	✓				
Councilmember Brad Caffey West Ward	✓				
Councilmember Kyle Walker West Ward	✓				

* The Mayor only votes in the case of a tie.

Total amount of Municipal Debt obligations secured by property taxes

	FY 23-24	FY 22-23	FY 21-22
Tax Rate	\$0.8015	\$0.8417	\$0.9067
Maintenance and Operations (M&O)	\$0.6523	\$0.6335	\$0.6823
Debt Rate (I&S)	\$0.1492	\$0.2082	\$0.2388
No New Revenue	\$0.5151	\$0.7701	\$0.8879
Voter Approval	\$0.6823	\$0.9590	\$0.9328
Debt	\$538,351	\$612,399	\$558,511

2nd Reading



FISCAL YEAR 23-24

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Councilmember Esmeralda Ruelas-Olivares East Ward					X
Councilmember Scott Starnes East Ward	✓				
Councilmember Brad Caffey West Ward	✓				
Councilmember Kyle Walker West Ward	✓				

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