

CITY OF WILLOW PARK

ORDINANCE NO. 586-08

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS, PROVIDING FOR THE ADOPTION OF THE 2008 AD VALOREM TAX (DEBT) RATE AND LEVY OF \$0.18 PER HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR THE 2008 AD VALOREM TAX (MAINTENANCE AND OPERATION) RATE AND LEVY OF \$0.27 PER HUNDRED DOLLARS OF ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR PENALTY AND INTEREST ON DELINQUENT TAXES AND A LIEN TO ENFORCE COLLECTION; AND, PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Willow Park, Texas ("City"), is a municipal corporation duly and legally formed in the State of Texas; and

WHEREAS, the City is a general law municipality with specific powers delegated to it to protect the health, safety and general welfare of its citizens; and,

WHEREAS, the City Council of the City of Willow Park has received the Tax Year 2008 certified property tax roll submitted by the Parker Central Appraisal District on July 24, 2008 and reviewed the same; and

WHEREAS, the effective rate and rollback rate have been duly calculated in accordance with the rules and regulations of the Texas State Property Tax Board and published pursuant to §26.04(e), TEX. TAX CODE; and

WHEREAS, two public hearings were held by the Willow Park City Council on September 8, 2008 and September 15, 2008 in accordance with §26.05(d) and 26.06(e) TEX. TAX CODE, in accord with notice duly and legally given pursuant to §26.052 TEX. TAX CODE, at which time all citizens and parties of interest were given the opportunity to be heard regarding the proposed 2008-2009 Fiscal Year Budget and tax increase; and

WHEREAS, a budget appropriating revenues generated by the collection of an ad valorem tax levy and other revenue sources for the use and support of the municipal government of the City of Willow Park was duly and legally adopted by

the Willow Park City Council, as required by §102.009 of the TEX. LOCAL GOVERNMENT CODE, prior to the consideration of the Ordinance herein; and,

WHEREAS, the City Council meeting to consider and act upon the Ordinance herein, does in all respects comport with the provisions of §26.06(e), TEX. TAX CODE.

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

SECTION 1. AUTHORIZATION

The Mayor, or appropriate City Official or Mayor's designee, is hereby authorized and directed to implement the applicable provisions of this Ordinance.

SECTION 2. ACCEPTANCE OF CERTIFIED TAX ROLLS

The certified tax roll prepared and submitted by the Chief Appraiser of the Parker County Central Appraisal District, reflecting the total certified taxable value for all taxable property within the corporate limits of the City of \$312,592,170 is hereby accepted by the Willow Park City Council.

SECTION 3. APPROVAL OF 2008 TAX RATE AND LEVY

That there be and is hereby levied for the Fiscal Year 2008-2009, on all taxable property, real, personal and mixed, situated within the municipal

limits of the City of Willow Park, Texas, and not exempt by the Constitution of the State and valid state laws, a tax of \$0.45 on each One Hundred Dollars (\$100.00) assessed value of said taxable property, and shall be apportioned and distributed as follows:

(a) For the purpose of defraying the current expenses of the municipal government of the City (maintenance and operation), on each One Hundred Dollars (\$100.00) assessed value of taxable property, there is levied a tax rate of \$0.27.

(b) For the purpose of creating a sinking fund to pay the interest and principal (debt) on all lawful outstanding indebtedness of the City, not otherwise provided for, on each One Hundred Dollars (\$100.00) assessed value of taxable property there is hereby levied a tax rate of \$0.18, which shall be applied to the payment of such interest and maturities of outstanding indebtedness.

SECTION 4. OFFICIAL STATEMENT

“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY FIFTY-SIX DOLLARS.”

SECTION 5. PENALTY AND INTEREST

All taxes shall become a lien upon the property against which they are assessed and the Parker County Tax Authority is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Willow Park and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest; and, the penalty and interest collected from such delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law. All delinquent ad valorem taxes related to penalties and interest for the tax years prior to 2007, which are

collected during the fiscal year 2008-2009, shall be allocated to the general fund for maintenance and operation of the City of Willow Park, Texas.

SECTION 6. RECITALS

The City Council hereby finds and declares all precatory language herein to be true and correct and approves and adopts the same herein as part of this Ordinance.

SECTION 7. SEVERABILITY

If for any reason any section, paragraph, subdivision, clause, phrase or provision of this Ordinance shall be held invalid, it shall not affect any valid provisions of this or any other Ordinance of the City of Willow Park to which these rules and regulations relate.

SECTION 8. REPEAL OF CONFLICTING ORDINANCES

All ordinances or resolutions in conflict herewith are and the same are hereby repealed to the extent of such conflict.

SECTION 9. PUBLICATION AND NOTICE

The City Secretary of the City of Willow Park, Texas is hereby ordered and directed to cause this Ordinance to be published pursuant to §52.011 TEX. LOCAL GOVERNMENT CODE and to forward a copy to the Parker County Tax Assessor Collector.

SECTION 10. EFFECTIVE DATE

This Ordinance shall be effective on or after its publication in a newspaper of general circulation stating its purpose and penalty.

PASSED AND APPROVED this 22nd day of September, 2008.

/s/ Manni Stanyon
Mayor

ATTEST:
/s/ Orlando J. Scott
City Secretary/Clerk

APPROVED AS TO FORM:
/s/ [Signature]
City Attorney

The Willow Park City Council in acting on Ordinance No. 586-08, did on the 22nd day of September, 2008 vote as follows:

	<u>FOR</u>	<u>AGAINST</u>
Marvin Glasgow, Mayor	_____	_____
Barry K. Tatum, Place 1	<u>✓</u> _____	_____
J. Teresa Welch, Place 2	_____	_____
Barry Brown, Place 3	_____	<u>✓</u> _____
Kenneth Hawkins, Place 4	<u>✓</u> _____	_____
Hale Alderman, Place 5	<u>✓</u> _____	_____