

Ordinance 2004-09

AN ORDINANCE OF THE CITY OF RIESEL, TEXAS, PROVIDING FOR THE LEVY, ASSESSMENT, AND COLLECTION OF AN ADVALOREM TAX; PROVIDING FOR SUCH TAX NOT TO EXCEED FOR ANY ONE YEAR, ONE AND ONE-HALF PERCENT ON THE ONE HUNDRED DOLLAR VALUATION OF ALL TAXABLE PROPERTY; PROVIDING FOR THE TAX RATE TO BE SET BY THE GOVERNING BODY; PROVIDING FOR THE COLLECTED TAX TO BE USED FOR CURRENT EXPENSES FOR THE CONSTRUCTION OR PURCHASE OF PUBLIC BUILDINGS, WATER WORKS, SEWERS, AND OTHER PERMANENT IMPROVEMENTS; PROVIDING FOR THE ADOPTION OF A HOMESTEAD EXEMPTION TO DISABLED CITIZENS AND TO CITIZENS OVER THE AGE OF 65; AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, Article XI, Section 4, of the Texas Constitution authorizes cities and towns having a population of five thousand or less to levy, assess, and collect such taxes as may be authorized by law; and

WHEREAS, Section 302.001 of the Tax Code Vernon's Annotated Civil Statutes authorizes the governing body of any city or town having a population of five thousand or less by ordinance to levy, assess, and collect an ad valorem tax. Pursuant to Article XI, Section 4 of the Texas Constitution such tax may not to exceed for any one year, one and one-half percent (1-1/2%) on the one hundred dollar valuation of all taxable property within such city or town for public purposes; and

WHEREAS, the governing body of the City of Riesel, Texas, has now determined that an ad valorem tax should be levied, assessed, and collected for the purpose of maintaining and constructing city streets and for other public purposes;

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

Section 1. That an ad valorem tax be levied, assessed, and collected on all taxable property within the limits of the City of Riesel.

Section 2. That such ad valorem tax shall be levied, assessed, and collected by ordinance for the tax year 2005, and for each tax year thereafter.

Section 3. That the governing body of the City of Riesel shall by ordinance adopt a tax rate to levy, assess and collect on all taxable property within the City of Riesel, such rate not to exceed one and one-half percent (1-1/2%) on the one hundred dollar valuation of such property.

Section 4. That such tax rate shall be adopted by an ordinance duly enacted by the governing body at a regular or special meeting no later than the first day of August of each year. The applicable

notice and hearing requirements of the Tax Code and the Local Government Code shall be followed in the annual adoption and levy of the tax rate.

Section 5. That such taxes collected shall be used for current expenses; for the construction or purchase of public buildings, water works, sewers, and other permanent improvements; and for the construction and improvement of municipal roads, streets, and bridges.

Section 6. That such tax rate and levy shall provide for a homestead exemption to disabled citizens and for a homestead exemption to citizens over 65 years of age, in the amount determined by the City Council by Ordinance.

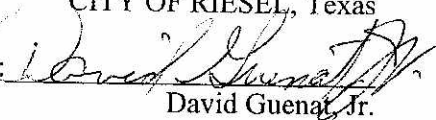
Section 7. That the meeting at which this ordinance is hereby officially found and determined is open to the public as required by law and that public notice of the time, place, and purpose of said meeting was given as required by law.

If any section, paragraph, clause, phrase, or provision of this ordinance shall be judged invalid or held unconstitutional, the same shall not affect the validity of this ordinance as a whole or any part of provision thereof other than the part so declared to be invalid or unconstitutional.

PASSED AND APPROVED this 5 day of October, 2004.

CITY OF RIESEL, Texas

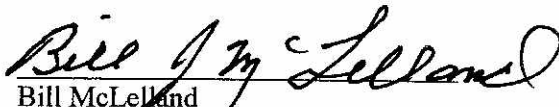
By:



David Guenat, Jr.

Mayor

ATTEST:


Bill McLelland
City Administrator