

ORDINANCE NO. 1042-2014

**AN ORDINANCE OF THE CITY OF RIVER OAKS TEXAS, AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015, AT A RATE OF \$0.850351 PER \$100.00 OF ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS FOR THE CITY OF RIVER OAKS, AS OF JANUARY 1, 2014, TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR DUE AND DELINQUENT DATES FOR PAYMENT OF TAXES TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR APPROVAL OF THE TAX ROLLS PRESENTED TO THE CITY COUNCIL; TAKE RECORD VOTE BY NAME OF THE CITY COUNCIL MEMBERS VOTING; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE AND DECLARING AN EFFECTIVE DATE.**

**WHEREAS**, the City of River Oaks is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

**WHEREAS**, the City Council of the City of River Oaks, Texas (hereinafter referred to as the "City") hereby finds that the tax for the fiscal year beginning October 1, 2014 and ending September 30, 2015, hereinafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for this fiscal year; and

**WHEREAS**, the City Council has approved the budget for the fiscal year beginning October 1, 2014, and ending September 30, 2015; and

**WHEREAS**, notice of the effective tax rate calculations for the tax year 2014 for the City of River Oaks, Texas was heretofore published in accordance with law; and,

**WHEREAS**, the City Council of the City of River Oaks, Texas, held a public meeting to discuss the proposed 2014 property tax rate on July 28, 2014; and

**WHEREAS**, at the aforementioned public meeting the City Council voted to propose a tax rate for the year 2014 of \$0.850351 upon each one hundred dollar (\$100) valuation; and

**WHEREAS**, at the conclusion of the aforementioned public meeting, the City Council announced the date, time and place of the two public hearings required by the Texas Tax Code in order that Taxpayers are given the opportunity to express their views on the increase at each hearing prior to the tax rate being adopted; and

**WHEREAS**, notice of the proposed property tax rate and of the two public hearings on the proposed 2014 tax rate was published in the Fort Worth Star Telegram, a newspaper of general circulation, in accordance with Section 140.010(f) of the Texas Local Government Code as adopted and as amended on August 1, 2014; and

**WHEREAS**, at the conclusion of each of the two public hearings, the Mayor announced that on **September 9, 2014 at 7:00 P.M. located at 4900 River Oaks Blvd**, the City will vote on the 2014 tax rate; and

**WHEREAS**, a municipality that proposes a property tax rate that exceeds the lower of the effective tax rate or the rollback tax rate shall provide notice pursuant to Section 140.010(e) of the Texas Local Government Code; and

**WHEREAS**, a municipality shall provide notice required by subsection (e) in a newspaper of general circulation not later than September 1 and on the Internet website of the municipality, if

applicable, beginning not later than September 1 and continuing until the municipality adopts the tax rate; and

**WHEREAS**, a municipality that provides notice of the municipality's proposed tax rate in the manner provided in Section 140.010 of the Texas Local Government Code is exempt from the publication requirements of Sections 26.04(e), 26.052, and 26.06, Tax Code, as applicable, and is not subject to an injunction for a failure to comply with those requirements; and

**WHEREAS**, the City of River Oaks did publish the proposed tax rate in the manner provided in Section 140.010 in the August 1, 2014 edition of the Fort Worth Star Telegram and did publish the same notice on the city website at [www.riveroakstx.com](http://www.riveroakstx.com) on July 29, 2014; and

**WHEREAS**, the proposed rate of **\$0.850351** WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE and THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.95 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 40.12; and

**WHEREAS**, on September 9, 2014, the City Council of the City of River Oaks, Texas, by a majority vote proposed a property tax rate for the year 2014 of **\$0.850351** upon each one hundred dollar (\$100) valuation of all taxable real and personal property within the City of River Oaks, Texas.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RIVER OAKS, TEXAS:**

**Section 1.**

All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

**Section 2.**

The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Tarrant Appraisal District to the City Council for the 2014 property tax year, be and are hereby accepted.

**Section 3.**

There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2014, and ending September 30, 2015 on all taxable property, real, personal, and mixed, situated within the corporate limits of the City of River Oaks, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of **\$0.850351** on each One Hundred Dollars (\$100) assessed value of taxable property, for the purpose of defraying the current maintenance and operation expenses of the City (General Fund).

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.95 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 40.12.**

**Section 4.**

All monies collected and hereby appropriated are set apart for the specific purposes indicated and the funds shall be accounted for in such a manner as to readily show balance at any time.

**Section 5.**

All ad valorem taxes shall become due and payable October 1, 2014 and ad valorem taxes for the year shall become delinquent after January 31, 2015. There shall be no discount for payment of taxes prior to January 31, 2015. Payment of such taxes shall be due in one full installment except as otherwise required by law. A delinquent tax shall incur all penalty and interest authorized by state law, Section 33.01 of the Property Tax Code.

**Section 6.**

Taxes herein levied and uncollected as of January 31, 2015 shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

**Section 7.**

In the event the taxes become delinquent and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) penalties to defray the costs of collection of delinquent taxes as authorized by Texas Tax Code, Sections 33.07 and 33.08.

**Section 8.**

The tax assessor/collector for Tarrant County is hereby authorized to assess and collect the Ad Valorem taxes of the City of River Oaks, Texas.

**Section 9.**

Any and all ordinances, resolutions, rules, regulations, policies or provisions inconsistent or in conflict with the provisions of this Ordinance are hereby expressly repealed and rescinded to the extent of the inconsistency or conflict.

**Section 10.**

It is hereby declared to be the intention of the City Council that if the phrases, clauses, sentences, paragraphs, and sections of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance since the same would be enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

**Section 11.**

This ordinance shall be in full force and effect from and after its passage and it is so ordained.

**PASSED AND APPROVED BY RECORD VOTE OF THE CITY COUNCIL ON THIS THE 9<sup>th</sup> DAY OF SEPTEMBER 2014 AS FOLLOWS:**

Councilwoman JoAnn Butler, Place 1, voted "Aye"  
Mayor Pro-Tem Steve Holland, Place 2, voted "Aye"  
Councilman Joe Ashton, Place 4, voted "Aye"  
Councilwoman JoAnn Gordon, Place 5 voted "Aye"  
Councilman Bruce Scott, Place 3 (Absent)

  
Herman Earwood, Mayor

Attest:

  
Marvin Gregory, City Secretary

