

ORDINANCE NO. 2022-15

AN ORDINANCE OF THE CITY OF IOWA COLONY, TEXAS, CONTAINING FINDINGS OF FACT; ADOPTING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR TAX YEAR 2022; DIRECTING THE ASSESSMENT AND COLLECTION THEREOF; AND PROVIDING A SEVERANCE CLAUSE AND AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF IOWA COLONY, TEXAS:

1. The City Council of the City of Iowa Colony, Texas, ("the City") makes the following findings of fact:

- a. The City is a duly incorporated home rule municipality under Texas law.
- b. The Brazoria County Central Appraisal District certified the tax roll for **2022** to the City in compliance with Section 26.01 of the Texas Tax Code and all applicable law.
- c. The City Council proposed a tax rate no higher than the tax rate hereby adopted, and notice of that proposed tax rate was published in The Alvin Sun, a newspaper having general circulation in the City, and posted on the City's internet website, all at least five days before the date this ordinance is passed, all in compliance with **Section 26.061** of the Texas Tax Code and all applicable law.
- d. The City Council held a public hearing on the proposed tax rate after posting notice of the hearing at least seven days before the hearing, and after publishing notice of the hearing in The Alvin Sun at least five days before the hearing, all in compliance with Texas tax Code section 26.05 and all applicable law.
- e. The City Council has adopted a budget for the fiscal year beginning **October 1, 2022**, in compliance with Chapter 102 of the Texas Local Government Code and all applicable law.
- f. The ad valorem tax adopted by this ordinance must be levied to provide the revenue requirements of that budget.
- g. The adoption of this ordinance is necessary to the health, safety, morals, and general welfare of the City.
- h. Notice of each City Council meeting and, if any, hearing concerning the subject matter hereof was posted at the City Hall and on the internet website of the City, all at least seventy-two hours before that meeting or hearing, in compliance with the Texas Open Meetings Act.

i. All procedures, prerequisites, and requirements of law concerning this ordinance and the tax rate herein have been satisfied.

j. This paragraph is a summary of the tax rates adopted by this ordinance, and this summary shall not change the meaning of the sections actually adopting the tax rates.

\$.361992	Maintenance and Operations Tax Rate (Section 2)
<u>\$.157217</u>	Interest and Sinking Fund Tax Rate (Section 3)
\$.519209	Total Tax Rate

2. **Maintenance and Operations Rate.** For the maintenance and operations expenditures of the City, the City Council hereby levies and orders to be assessed and collected for tax year **2022** and for each year thereafter until otherwise ordained, on all property, real, personal, and mixed, located in the corporate limits of the City on January 1 of that year and not exempt from taxation by valid laws, an ad valorem tax at the rate of **\$.361992** per One Hundred (\$100.00) Dollars valuation of such property.

3. **THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES DOES NOT EXCEED LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY.**

4. **Debt Rate.** For the purpose of paying interest and making provisions for a sinking fund on the bonds, including certificates of obligation, previously issued as set out below in this section, the City Council hereby levies and orders to be assessed and collected for tax year **2022** and for each year thereafter until otherwise ordained, on all property, real, personal, and mixed, located in the corporate limits of the City on January 1 of that year and not exempt from taxation by valid laws, an ad valorem tax for each issue of bonds, included certificates of obligation, described in the list below, at the rate stated opposite the description thereof, such rates being expressed in an amount per One Hundred (\$100.00) Dollars of valuation of such property, the total of those respective levies being **\$.157217** per One Hundred (\$100.00) Dollars valuation of such property.

5. If any part of this ordinance, of whatever size, is ever declared invalid or unenforceable for any reason, the remainder of this ordinance shall remain in full force and effect.

6. This ordinance shall be effective immediately upon its passage and adoption.

[SIGNATURE PAGE FOLLOWS.]

READ, PASSED AND ADOPTED ON SEPTEMBER 19, 2022.



**MICHAEL BYRUM-BRATSEN, MAYOR
CITY OF IOWA COLONY, TEXAS**

ATTEST:



**KAYLEEN ROSSER, CITY SECRETARY
CITY OF IOWA COLONY, TEXAS**

