

#### ORDINANCE NO. 2009-09-02

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WESTON, TEXAS, FOR THE FISCAL YEAR 2009-2010: PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES: AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID. 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 HOME BY \$0.00.

#### BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WESTON, TEXAS THAT:

**SECTION 1.** There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Weston, Texas upon all real property within the corporate limits of said City subject to taxation, a tax of \$0.250000 on each \$100.00 valuation of property, said tax being levied and apportioned for the maintenance and support of the general government.

**SECTION 2.** Taxes levied under this Ordinance shall be due October 1, 2009 and if not paid on or before February 1, 2010 shall immediately become delinquent. Taxpayers who have qualified for over 65 years age exemption on their homestead may pay their taxes in four (4) equal installments due January 31, March 31, May 31 and July 31 without penalty or interest accruing.

**SECTION 3.** All taxes shall become a lien upon the property against which assessed, and the assessor and collector of the City of Weston 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 Weston shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property for the payment of taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Weston. All delinquent taxes shall bear interest from the date of delinquency at the rate as prescribed by law.

#### **SECTION 4. EFFECTIVE DATE**

This ordinance shall be effective from and after its passage.

PASSED AND APPROVED this  $15^{th}$  day of <u>September</u> 2009, at a special meeting of the City Council of the City of Weston, there being a quorum present, by <u>H</u> yeas and <u>O</u> nays and approved by the Mayor on the date above set out.

Scott Morrissey, Mayor

ATTEST:

Ordinance 2000-09-02-tax rate.doc Page 1 of 1

### Section 26.05(b) of Property Tax Code New Steps Required for Adoption of Tax Rate

Entity Name: City of Weston Date: 9/2/2009

#### Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the effective tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form: "I move that the property tax rate be increased by the adoption of a tax rate of 0.250000, which is effectively a 7.81 percent increase in the tax rate."

#### Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's tax levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. Also, this year's M&O tax rate is higher than the effective maintenance and operations tax rate. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document:

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 7.81 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

# Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's tax levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. Also, this year's M&O tax rate is higher than the effective maintenance and operations tax rate. The following statements must be included on the home page of any Internet website operated by City of Weston:

City of Weston ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.81 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

## Section 26.05(b) of Property Tax Code Worksheet for Determination of New Steps Required for Adoption of Tax Rate

Entity	y Name: City of Weston		Date: 9/2/2009
M&O Tax Increase in Current Year:			
	Last year's taxable value, adjusted for court-ordered reductions. Enter Line 6 of the Effective Tax Rate Worksheet.	\$31,839,330	
2.	Last year's M&O tax rate. Enter Line 26 of the Rollback Tax Rate Worksheet.	0.250000	
3.	M&O taxes refunded for years preceding tax year 2008. Enter Line 28E of the Rollback Tax Rate Worksheet.	\$0	
4.	Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$79,598	
5.	This year's total taxable value. Enter line 19 of the Effective Tax Rate Worksheet.	\$32,538,072	
6.	This year's proposed M&O tax rate. Enter proposed M&O tax rate approved by Governing Body.	0.250000	
7.	This year's M&O tax levy. Multiply line 5 times Line 6 and divide by 100.	\$81,345	
8.	M&O tax increase (decrease) Subtract line 4 from line 7.	\$1,747	
Comparison of Total Tax Rates:			
9.	Effective Total Tax Rate.	0.231888	
10.	This year's proposed total tax rate	0.250000	
11.	This year's rate minus effective rate Subtract 9 from line 10.	0.018112	
Com <sub>i</sub> 12.	parison of M&O Tax Rates:  Effective M&O Tax Rate. Enter Line 30 of  Rollback Tax Rate Worksheet.	0.231888	
13.	This year's proposed M&O tax rate	0.250000	
14.	This year's rate minus effective rate Subtract 12 from line 13.	0.018112	
Raised M&O Taxes on \$100,000 Home:			
15.	This year's taxable value:	\$100,000	
16.	Last year's M&O tax rate:	0.250000	
17.	This year's proposed M&O tax rate:	0.250000	
18.	This year's raised M&O taxes:	\$0.00	