

**CITY OF GRANDVIEW
ORDINANCE NO. 2021-0916C**

AN ORDINANCE OF THE CITY OF GRANDVIEW, TEXAS AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF GRANDVIEW, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022 AT THE RATE OF \$0.760566 PER ONE HUNDRED DOLLARS (\$100.00), AND FOR DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR APPROVAL OF THE TAX ROLLS PRESENTED TO THE CITY COUNCIL; PROVIDING A REPEALING CLAUSE; PROVIDING A SAVINGS CLAUSE, PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Grandview, Texas (“the City”) is a Type A general law city acting under its power pursuant to Chapters 6, 21 and 22 of the Local Government Code; and

WHEREAS, the City Council of the City of Grandview hereby finds that the tax for the fiscal year beginning October 1, 2021 and ending September 30, 2022, 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 the ensuing year; and

WHEREAS, the City Council approved on September 16, 2021 a separate budget ordinance for the fiscal year beginning October 1, 2021 and the 2021 Appraisal Roll of the City of Grandview as approved by the Johnson County Appraisal District; and

WHEREAS, pursuant to Section 26.05 of the Texas Tax Code, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time; and

WHEREAS, the City Council has approved separately each of the two components of the tax rate set forth.

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

SECTION 1.

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2.

There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2021, and ending September 30, 2022, and for each fiscal year thereafter until it be

otherwise provided and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Grandview, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of \$0.760566 on each One Hundred Dollars (\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

- (a) For the purpose of defraying the current maintenance and operation expenses of the City (General Fund): \$0.465969 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the purpose of creating a Debt Service Fund to pay the interest and principle on all outstanding indebtedness which shall be applied to the payment of such interest and maturities of all outstanding bonded indebtedness: \$0.294597 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.

TOTAL tax rate: \$0.760566

SECTION 3.

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

SECTION 4.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.99% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.20.

SECTION 5.

The taxes herein are levied according to law and shall be due and payable on October 1, 2021, and the same shall become delinquent on February 1, 2022. Should any taxpayer fail to make payment before the date of delinquency, a penalty and interest as provided by law shall be assessed until the unpaid taxes and penalty have been satisfied.

SECTION 6.

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that the taxes become delinquent on or after February 1, 2022 but not later than May 1, 2022 and that remain delinquent on July 1, 2022, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer.

SECTION 7.

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all taxes that become delinquent on or after June 1, 2022 shall, in order to defray the

costs of collection, incur an additional penalty in the amount of twenty percent (20%) of the delinquent tax, penalty and interest.

SECTION 8.

The tax roll for tax year 2021 for the City of Grandview, Texas is hereby approved.

SECTION 9.

Taxes are payable at the office of the Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 10.

All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 11.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause sentence, paragraph or section 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 have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 12.

This ordinance shall be in full force and effect from and after its passage.

PASSED AND APPROVED by the City Council of the City of Grandview, Texas on the 16th day of September, 2021.


Zachary Stewart, Mayor

ATTEST:


Karen Fuller, City Secretary

EXHIBIT A

**City of Grandview
2021-2022 Fiscal Year Budget Summary
2021 Tax Rate \$0.760566 per \$100 Valuation**

GENERAL FUND

REVENUE SUMMARY

TAXES	\$1,174,195
LICENSES AND PERMITS	\$37,440
FRANCHISE FEES	\$108,360
FINES & FORFEITURES	\$436,300
INTEREST	\$1,350
MISCELLANEOUS	\$190,495
OTHER FINANCING SOURCES	\$25,000
TOTAL REVENUES	\$1,973,140

EXPENDITURE SUMMARY

ADMINISTRATION	\$528,283
POLICE	\$994,268
STREETS	\$278,370
COURT	\$107,999
CODE COMPLIANCE	\$64,220
TOTAL EXPENDITURES	\$1,973,140

WATER AND SEWER ENTERPRISE FUND

REVENUE SUMMARY

CHARGES FOR SERVICES	\$880,604
INTEREST	\$1,000
MISCELLANEOUS	\$1,500
OTHER FINANCING SOURCES	\$0
TOTAL REVENUES	\$883,104

EXPENDITURE SUMMARY

WATER & SEWER OPERATIONS	\$883,104
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This budget will raise more revenue from property taxes than last year's budget by an amount \$40,872, which is a 5.77% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$11,384.