

ORDINANCE NO. 2023-O-33

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF MANVEL, TEXAS, FOR THE YEAR 2023, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH.

THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES EXCEEDS LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY.

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 33.33% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-10.832 cents.

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WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the latter of September 30th or the 60th day after the date the City receives the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the City's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the next year), each of which two components must be approved; and

WHEREAS, the proposed tax rate for the current tax year of the City of Manvel, Texas, consists of two such components, a tax rate of \$0.207607 (20.7607 cents) on each one-hundred-dollar (\$100) valuation of said property for debt service and a tax rate of \$0.352393 (35.2393 cents) on each one-hundred-dollar (\$100) valuation of said property to fund maintenance and operation expenditures; and

WHEREAS, by motion heretofore adopted by the City Council of the City of Manvel, Texas, at a meeting of said City Council held on this 18, day of September 2023, said City Council has approved the tax rate heretofore specified for each of said component; and

WHEREAS, having thus approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2023 tax rate ordinance for the City of Manvel, Texas; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MANVEL, TEXAS:

Section 1. The facts and matters set forth in the preamble of this Ordinance are hereby found to be true and correct, and are hereby adopted, ratified, and confirmed.

Section 2. All property subject to ad valorem taxation by the City of Manvel, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 3. There is hereby levied for general purposes and use by the City of Manvel, Texas, for the year 2023, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of **\$0.560000** (**56.0000** Cents) on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the City of Manvel, Texas. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

Section 4. Of the total tax levied in Section 3 hereof **\$0.352393**(35.2393 cents) on each One Hundred Dollars (\$100) of assessed valuation is levied to fund maintenance and operation expenditures of the City for the fiscal year 2024.

THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES EXCEEDS LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY.

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 33.33% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-10.832 cents.

Section 5. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Manvel, Texas,

and the various installments of principal due on such bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2023 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 3 of this Ordinance, an annual ad valorem tax for debt service at the rate of \$0.207607 (20.7607 cents) on each One Hundred Dollars (\$100) of assessed valuation.

Section 6. All ad valorem taxes levied hereby, in the total amount of \$0.56000 (**56.000 Cents**) on each One Hundred Dollars (\$100) of assessed valuation, as reflected herein, shall be due and payable on or before January 31, 2024. All ad valorem taxes due the City of Manvel, Texas, and not paid on or before January 31st following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

Section 7. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

PASSED, APPROVED, AND ADOPTED at a meeting of the Manvel City Council on this 18 day of September 2023, with an effective date being the 19 day of September 2023.




Dan Davis, Mayor

ATTEST:



Tammy Bell, City Secretary



Bobby Gervais, City Attorney

