## ORDINANCE NO. 2023-09-18-017

AN ORDINANCE OF THE CITY OF CAMERON, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND TERMINATING SEPTEMBER 30, 2024 PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

**WHEREAS,** the City Council of the City of Cameron, Texas, approved the municipal budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

**WHEREAS,** it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Cameron, Texas in accordance with such budget and the Texas Tax Code;

**WHEREAS**, the City of Cameron was required to hold a public hearing on the proposed tax rate and did such on September 18, 2023.

## NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CAMERON, TEXAS:

**Section 1.** There is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Cameron (herein the "City") and to provide an amount described by Texas Tax Code Section 26.04(e)(3)(C) for the 2023/2024 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City on January 31, 2024 subject to taxation, a tax of \$0.659373 on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- 1. For the maintenance and operation of the general government (General Fund), \$0.487673 on each \$100.00 valuation of property; and
- 2. For the interest and sinking fund, \$0.1717 on each \$100.00 valuation of property

**Section 2.** That taxes levied under this ordinance shall be due October 1, 2023 and if not paid on or before January 31, 2024, and if then not paid, shall be delinquent and subject to penalties and interest in the manner provided by law.

**Section 3.** All taxes shall become a lien upon the property against which assessed, and the Milam County Tax Office as the assessor and collector of the City 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, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

**Section 4.** As required by Texas Tax Code section 26.05, the following statements are provided:

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 0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.

The City Secretary is directed to post the applicable information regarding taxes on the City's Internet website.

**Section 5.** That this ordinance shall take effect and be in force from and after its second and final reading.

**FIRST READING** read by Mayor Harris on the 5<sup>th</sup> day of September 2022.

PASSED AND APPROVED BY RECORD VOTE WITH AT LEAST 60 PERCENT OF CITY COUNCIL MEMBERS VOTING IN FAVOR THIS THE 18<sup>th</sup> DATE OF SEPTEMBER 2023 by the following motion: "I move that the property tax rate be kept the same by the adoption of a tax rate of \$0.659373 on each \$100.00 valuation of property, which is effectively a 0 percent increase in the tax rate." Said motion being made by Council Member Deal. Motion seconded by Council Member Pratt. Ordinance approved by receiving 6 votes for, 0 votes against, 0 votes abstaining, and 0 being absent.

WITNESS MY HAND AND SEAL THIS THE 1	18 <sup>th</sup> DAY OF SEPTEMBER 2023.	
ATTEST:	William Harris, Mayor	
Amy Harris City Secretary		