

ORDINANCE # 1679

AN ORDINANCE LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF BELLVILLE FOR THE YEAR 2022 AND APPORTIONING EACH LEVY FOR SPECIFIC PURPOSE.

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

SECTION 1. There shall be and the same is hereby levied, and of there shall be collected for the use and support of the municipal government of the City for tax year, Two Thousand and Twenty Two (2022) upon all property, real, personal and mixed, within the corporate limits of said City, and subject to taxation of 100% valuation, a tax rate of 0.3020 on each One Hundred Dollars (\$100.00) valuation of property. Said tax being so levied and apportioned to the specific purposes herein set forth:

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.96% AND WILL RAISE \$13,798 MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE

SECTION 2. The Tax levied by this ordinance on all property real, personal and mixed, within corporate limits of said City shall become due and payable over the four (4) months period October 1, 2022 to January 31, 2023.

1. A late payment penalty based on the total 2022 tax due to said City, shall be levied and collected on all 2022 taxes paid after January 31, 2023, but before July 1, 2023, in accordance with the following schedule.

<u>MONTH in which 2022 Taxes are Paid</u>	<u>Per Cent Penalty</u>	<u>Per Cent Interest</u>
February, 2023	6%	1%
March, 2023	7%	2%
April, 2023	8%	3%
May, 2023	9%	4%
June, 2023	10%	5%
July, 2023	12%	6%

2. Penalty and interest rates are as follows:

The penalty rate is 6% on the first month, plus 1% per additional month. On July 1, a delinquent tax incurs a total penalty of 12%. If the second payment of a split payment is delinquent it accrues a penalty of 12%. The interest

is increased to 1% per month.

3. Interest on taxes from prior years delinquent January 1, 2023, accrues at the rate previously in effect for the period before January 2022 and at the new rate for any period after that date. Penalties and interest for back taxes on property omitted from a tax roll in a year prior to January 1, 2022, are imposed at the rate previously in effect for the period before that date and at the new rate for any period after that date.

SECTION 3. All money collected under this ordinance for the specific items therein named, shall be, and the same are hereby appropriated and set apart for the specific purposes indicated in each item, and the City Administrator shall keep these accounts as to readily and distinctly show the amounts expended and the amount on hand at any time belonging to such funds.

It is expressly hereby made the duty of the Assessor and the Tax Collector, and every person collecting money for the City of Bellville, to deliver to the City Administrator at the time of depositing any money, a statement showing to what fund such deposit should be made and from what source received. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

SECTION 4. That this ordinance shall take effect and be in force from and after its passage.

PASSED, APPROVED and ADOPTED on this the 22nd day of September 2022.

THE CITY OF BELLVILLE, TEXAS



James Harrison, Mayor

ATTEST:



Rachael Lynch, City Secretary