

ORDINANCE NUMBER 2020-09-11 TAX RATE

TAX RATE FOR THE 2020-2021 FISCAL YEAR

AN ORDINANCE OF THE CITY OF FAIRFIELD APPROVING AND LEVYING THE AD VALOREM TAX RATE OF \$0.464825 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FAIRFIELD, TEXAS, FOR THE 2020-2021 FISCAL YEAR; PROVIDING FOR APPORTIONING OF EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; APPROVING TAX CODE STATEMENTS; PROVIDING FOR PENALTIES AND INTEREST; DETERMINING FINDINGS OF FACT; PROVIDING FOR SEVERABILITY; INCLUDING A SAVINGS CLAUSE; PROVIDING FOR PUBLICATION AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS a budget appropriating revenue generated for the use and support of the municipal government of the City of Fairfield ("City") has been approved and adopted by the City Council as required by Chapter 102 of the Texas Local Government Code; and

WHEREAS a notice of the hearing on a proposed tax revenue increase was published in the City's official newspaper on August 20, 2020; and

WHEREAS the City Council finds that it is necessary and proper for the good government, peace and order of the City to adopt an ordinance establishing an ad valorem tax rate.

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

SECTION 1. ADOPTION OF TAX RATE. The tax rate of the City of Fairfield for the tax year 2021 be, and is hereby, set at \$ 0.464582 on each One Hundred Dollars (\$100.00) of the taxable value of all property, real, personal and mixed, not exempt from taxation by the Constitution and

laws of this State situated within the corporate limits of the City of Fairfield.

SECTION 2. TAX LEVY. There is hereby levied for the tax year 2021 upon all property, real, personal, and mixed, not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Fairfield, and there shall be collected for the use and support of the municipal government of the City of Fairfield, for the payment of current expenses and to be deposited in the General Fund for the 2020-2021 Fiscal Year an ad valorem tax rate of \$ 0.464582 on each One Hundred Dollars (\$100.00) of the taxable value of such property, said tax being so levied shall be apportioned and distributed to the specific purposes here set forth.

- a. For the maintenance and support of the current expenses and budget of the general government (General Fund) (maintenance and operations) for Fiscal Year 2020-2021, a tax rate of \$0.336198 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- b. For the Debt Fund, for the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the City, not otherwise provided for, a tax rate of \$ 0.128384 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

SECTION 3. TAX CODE STATEMENTS. In accordance with the provisions and requirements of Section 26.05 of the Texas Property Tax Code, as amended, the City Council hereby states that:

- a. **COMBINED TAX RATE. THIS COMBINED TAX RATE (MAINTENANCE AND OPERATIONS AND DEBT) WILL RAISE THE SAME AMOUNT OF TAXES AS LAST YEAR'S OVERALL TAX RATE. THE OVERALL TAX RATE WILL EFFECTIVELY STAY THE SAME AND BE RAISED 0.00 PERCENT AND WILL NOT RAISE TAXES ON A \$100,000 HOME.**
- b. **MAINTENANCE AND OPERATIONS TAX RATE. 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 16.92% AND WILL RAISE TAXES FOR MAINTENANCE AND**

**OPERATIONS ON A \$100,000 HOME BY
APPROXIMATELY \$56.89.**

- c. **DEBT FUND TAX RATE.** THIS TAX RATE WILL REDUCE TAXES FOR THE DEBT FUND FROM LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE **REDUCED BY -44.31%** AND WILL LOWER TAXES FOR THE DEBT FUND ON A \$100,000 HOME BY APPROXIMATELY \$56.89

SECTION 4. DUE DATE AND DELINQUENCY. Taxes levied under this ordinance shall be due January 1, 2021 and if not paid on or before January 31, 2021 shall immediately become delinquent.

SECTION 5. LIEN, PENALTIES, AND INTEREST. All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Fairfield, Texas 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 Fairfield, Texas and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real, personal, or mixed, 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 of Fairfield, Texas. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law

SECTION 6. FINDINGS OF FACT. The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if set forth herein.

SECTION 7. PRIOR ORDINANCES. All previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

SECTION 8. PUBLICATION. The City Secretary of the City is hereby directed to post the notice required by Section 26.05 of the Texas Tax Code on the City's website and to publish in the Official Newspaper of the City of Fairfield, the caption and effective date of this Ordinance as required by Texas Local Government Code Section 52.011.

SECTION 9. EFFECTIVE DATE. The necessity for making and approving the tax levy for the year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

SECTION 10. OPEN MEETING. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public

and that public notice of the time place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551.


PASSED this 11th day of September, 2020, at a Special Called Meeting of the City Council of the City of Fairfield, Texas, there being a quorum present, by () "YEAS" and () "NAYS" and approved by the Mayor on the date above set out.

ALDERMEN VOTING	AYE	NAY	ABSTAIN	ABSENT
James Tyus	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Randy Johnson	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bobby Nichols	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Landis Bayless	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

APPROVED:


Kenneth Hughes, Mayor

ATTEST:


Misty Richardson, City Secretary