

ORDINANCE NO. 2022-

AN ORDINANCE OF THE CITY OF RUSK LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT FOR THE 2022-2023 FISCAL YEAR; PROVIDING FOR REVENUES FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; AND, PROVIDING FOR A DISCOUNT OF EARLY PAYMENT

WHEREAS, in accordance with the provisions of the laws of the State of Texas, the City Council has conducted a public hearing for the purpose of establishing the Tax Rate for the City of Rusk, Texas; and,

WHEREAS, the City Council has by ordinance adopted the budget for the 2022-2023 fiscal year: and,

WHEREAS, the City Council finds it necessary to now levy the ad valorem taxes for Tax Year 2022, at the tax rate of .36880 per \$100 of value

WHEREAS, 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 2.8776% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS OF A \$100,000 HOME BY APPROXIMATELY \$9.88

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RUSK, TEXAS;

SECTION 1. That there be and is hereby levied for the fiscal year beginning October 1, 2022 and ending September 30, 2023, for the use and support of the municipal government of the City of Rusk, Texas on October 1, 2022 and not exempt by the constitution of the State of Texas and valid State laws, a tax of **\$0.36880 cents** per one hundred (\$100.00) dollars valuation of property, **(\$0.35322)** for maintenance and operations and **(\$0.01558)** for interest and sinking fund, total of **(\$0.36880)** said tax being so levied and apportioned to the specific purposes here set forth:

SECTION 2. That the Ad Valorem Tax herein levied shall become due and payable on the 1st day of October 2022, and may be paid up to and including the 31st day of January 2023 without penalty, but if not so paid such taxes shall become delinquent the following day, February 1, 2023. Penalties shall be assessed as follows: If paid during the month of February, 6 percent; if paid during the month of March, 7 percent; if paid during the month of April, 8 percent; if paid during the month of May, 9 percent; if paid during the month of June, 10 percent; and on and after the first day of July, 12 percent. Interest on unpaid taxes shall accrue at 1 percent per month beginning February 1, 2023 and continue until paid.

SECTION 3. That there shall be a discount provided for the early payment of the Ad Valorem Tax if paid on or before December 31, 2022, to wit: if paid during the month of October, 3 percent; if during the month of November, 2 percent and if paid during the month of December, 1 percent.

SECTION 4. All taxes shall become a lien upon the property against which assessed, and the Cherokee County Chief Appraiser and Collector for the City of Rusk 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 Rusk. The City of Rusk, shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property whether real or personal, for 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 Rusk.

SECTION 5. Should any part of this Ordinance be declared invalid, for any reason, that invalidity shall not affect the remainder of this Ordinance, and which remainder shall remain in full force and affect.

SECTION 6. That this Ordinance shall take effect and be in force from and after its passage.

PASSED, APPROVED and ADOPTED, this the 8th day of September 2022, at a Regular Meeting of the City Council of the City of Rusk, Texas there being a Quorum present, 5 yeas and 0 nays, and approved by the mayor on the date above set.

Approved:

Ben Middlebrooks, Mayor

Attest:

Cinda Etheridge
City Secretary