

**ORDINANCE NO. 2007- 14**

**An ordinance setting the Tax Rate at a total rate of \$0.675 per \$100 of property valuation and levying a tax upon all property subject to taxation within the City of Victoria, Texas for the 2007 Tax Year for the use and support of Municipal Government of the City of Victoria, providing for the assessment and collection of taxes, apportioning said levy among the various funds and items for which revenue must be raised including providing a sinking fund for the retirement of the bonded debt of the city, providing for penalties and interest for delinquent taxes as prescribed by the Texas Tax Code, repealing all conflicting ordinances; providing for severability; and declaring an effective date.**

The Chief Appraiser of the Victoria County Appraisal District has prepared and certified the appraisal roll for the City of Victoria, Texas, said roll being that portion of the approved appraisal roll of the Victoria County Appraisal District listing property taxable by the City of Victoria, Texas, and has also performed the statutory calculations required by Section 26.04 of the Texas Tax Code;

The Director of Finance has published the effective tax rate and the rollback tax rate, with an explanation of how these rates were calculated, and has fulfilled all other requirements for publication as contained in Section 26.04(e) of the Texas Tax Code, in a manner designed to come to the attention of all residents of the City of Victoria and has submitted said rates to the City Council of the City of Victoria, and the City Council complied with all applicable requirements of the Texas Tax Code prior to the setting of the tax rate for the City of Victoria for 2007; and

In accordance with Texas Tax Code § 26.05(b), motion to pass this ordinance is declared to have been made in the following form: **“I move that property taxes be increased by the adoption of a tax rate of \$0.675 on each \$100.00 property valuation.”**

**THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF VICTORIA, TEXAS:**

**1.**

The City Council of the City of Victoria sets the total tax rate for the year 2007 at **\$0.675** on each \$100.00 property valuation and there is levied and shall be assessed and collected for the year 2007, an ad valorem tax of \$0.675 on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

**2.**

There is levied for the year 2007 upon all real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of said City, and there shall be collected for the use and support of the municipal government of the City of Victoria, Texas, to provide a sinking fund for the retirement of the bonded debt of said City and to provide for permanent improvements in said City; and said tax, so levied and collected, shall be apportioned to the specific purposes hereinafter set forth; to-wit:

a. To pay for general operation and maintenance of the City of Victoria, there is hereby levied and shall be assessed and collected for the year 2007, an ad valorem tax of **\$0.4078** on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

b. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding Combination Tax & Revenue Certificate of Obligation, Series 1998, a tax of **\$0.0379** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

c. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding Certificate of Obligation, Series 1999, a tax of **\$0.0130** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

d. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding General Obligation Bond Series 2000, a tax of **\$0.0284** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in

lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

e. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding General Obligation Bond Series 2001, a tax of **\$0.0474** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

f. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding Certificate of Obligation, Series 2003, a tax of **\$0.0180** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

g. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding General Obligation Refunding Bond Series 2004, a tax of **\$0.0195** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

h. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding Certificate of Obligation, Series 2005, a tax of **\$0.0372** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

i. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding General Obligation Refunding Bond Series 2005, a tax of **\$0.0198** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

j. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding Certificate of Obligation, Series 2006, a tax of **\$0.0277** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

k. To pay the interest on and to create a sinking fund sufficient to redeem the outstanding Certificate of Obligation, Series 2007, a tax of **\$0.0183** is hereby levied, which shall be assessed and collected on each \$100.00 of the cash value thereof estimated in lawful currency of the United States on all real and personal property within the corporate limits of the City on the first day of January, 2007, and upon all franchises granted by the City to any individual, firm or corporation and upon all money and movable property removed from the City prior to said date for the purpose of evading taxation and afterwards returned to the City.

3.

The tax rate described in this ordinance for Maintenance and Operations (M&O) is \$0.4078. "THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE." "THE TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$12.60";

4.

All properties and all values exempt by the Constitution and laws of the State of Texas from taxation are hereby exempt.

5.

There is hereby levied and shall be collected by the City of Victoria, Texas, an occupational tax equal in amount to one-half of the amount levied by the State of Texas for its use on all persons, firms, corporations and joint stock companies pursuing an occupation in the

City of Victoria, Texas, upon which the City of Victoria may levy an occupational tax; the dates for the collection and payment of taxes hereby levied shall correspond to the dates fixed by the State of Texas for the collection and payment of same to the State of Texas.

6.

If any person, firm or corporation fails to pay the taxes imposed by this ordinance upon his or her property on or before the 31st day of January next succeeding the year for which the assessment is made, such taxes shall be deemed delinquent.

7.

There shall be payable on all delinquent taxes all penalties, costs, and expenses as authorized and as prescribed by the Texas Tax Code, §§ 33.01, 33.07, and 33.48.

8.

All delinquent taxes shall bear interest at a rate as authorized and as prescribed by the Texas Tax Code § 33.01.

9.

Taxes that remain delinquent on July 1st of the year in which they become delinquent incur an additional penalty to defray costs of collection of 15% of the amount of taxes, penalty, and interest due, and a valid tax lien is hereby created in favor of the City of Victoria, Texas, on all properties subject to the provisions of this ordinance to secure the payment of the taxes hereby levied, and penalties and interest, should the latter accrue.

10.

All ordinances or parts of ordinances in conflict with this ordinance are repealed to the extent of such conflict.

11.

If any section, clause, paragraph, sentence or phrase of this ordinance shall, for any reason, be held to be invalid or unconstitutional, such invalid section, clause, paragraph, sentence or phrase is hereby declared to be severable and any such invalid or unconstitutional section, clause, paragraph, sentence or phrase shall in no way affect the remainder of this ordinance, and it is hereby declared to be the intention of the City Council of the City of Victoria, Texas, that the remainder of this ordinance would have been passed notwithstanding the validity or unconstitutionality of any section, clause, paragraph, sentence or phrase thereof.

12.

The provisions of this ordinance shall become effective immediately upon final passage and approval by the City Council of the City of Victoria, Texas.

PASSED, this the 11<sup>th</sup> day of September, 2007.

AYES: 6  
NAYS: 0  
ABSTENTIONS: 0

PASSED SECOND READING, this the 18<sup>th</sup> day of September 2007.

AYES: 5  
NAYS: 2  
ABSTENTIONS: 0

PASSED THIRD READING, this the 18<sup>th</sup> day of September, 2007.

AYES: 5  
NAYS: 2  
ABSTENTIONS: 0


APPROVED AND ADOPTED, this the 18<sup>th</sup> day of September, 2007.

ATTEST:

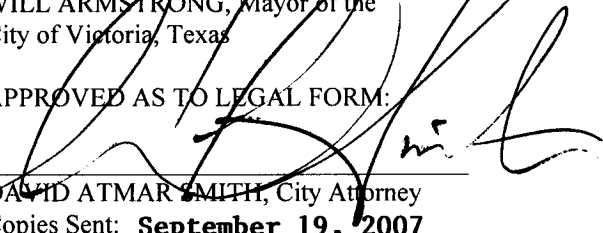
  
SCARLET SWOBODA, City Secretary

Distribution: Legal Department  
Finance Department



  
WILL ARMSTRONG, Mayor of the  
City of Victoria, Texas

APPROVED AS TO LEGAL FORM:

  
DAVID ATMAR SMITH, City Attorney  
Copies Sent: September 19, 2007