

ORDINANCE NO 2018.09.13D

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE MAINTENANCE OF THE CITY OF OVERTON MUNICIPAL CEMETERY FOR THE 2018-2019 FISCAL YEAR; PROVIDING FOR A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, the City of Overton, Texas assumed trusteeship of the Overton Municipal Cemetery by adoption of RESOLUTION 2015-08-20C on August 20, 2015; and

WHEREAS, §713.006 of the Texas Health and Safety Code permits a municipality that has assumed trusteeship of a cemetery located within its municipal limits, to impose a tax on all property in the municipality in an amount not exceeding five cents for each \$100 valuation of the property, for maintenance of the cemetery; and

WHEREAS, the City Council wishes to exercise this taxing authority for the 2018-19 fiscal year.

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

SECTION 1. There is hereby levied upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.0500 on each \$100.00 valuation of property and that said tax shall be collected for maintenance of the City of Overton Municipal Cemetery for the 2018-19 Fiscal Year.

SECTION 2. Taxes levied under this Ordinance shall be due October 1, 2018, and if not paid on or before January 31, 2019 shall immediately become delinquent.

SECTION 3. All taxes shall become a lien upon the property against which assessed, by the Rusk or Smith County Appraisal Districts Chief Appraiser, as the assessor for 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 prescribed by state law.

SECTION 4. Taxes are payable at the Rusk County Tax Office in Henderson. The City of Overton shall have all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 5. It is hereby declared to be the intention of the City Council of the City of Overton, Texas that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by a valid judgement or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraph, and sections of this ordinance, since the same would have been enacted by the City Council without incorporation in this ordinance of any such unconstitutional phrase, clause, sentence paragraph or section.

SECTION 6. That the City Secretary of the City of Overton, Texas is hereby directed to engross and enroll this Ordinance by copying the caption, penalty clause and effective date clause of this ordinance in the minutes of the City Council of the City of Overton and by filing said Ordinance in the Ordinance records of the City, and by filing a copy of this Ordinance with the Rusk and Smith County Tax Collectors.

SECTION 7. In accordance with Section §51.052 of the Local Government Code, this Ordinance shall take effect immediately from and after its passage and publication as provided by law.

SECTION 8. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Texas Open Meetings Act.

SECTION 9. A copy of this Ordinance, as adopted, shall be delivered to the Tax Assessor-Collector of both Rusk and Smith Counties. Such copy shall serve as the notice of adoption of the City's tax rate.

FIRST READING PRESENTED AT A PUBLIC HEARING ON THE 30TH DAY OF AUGUST, 2018.

SECOND READING PRESENTED AT A PUBLIC HEARING ON THE 6TH DAY OF SEPTEMBER, 2018.

DULY PASSED AND APPROVED FOR ADOPTION AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS ON THIS THE 13TH DAY OF SEPTEMBER, 2018 BY A RECORD VOTE AS RECORDED BELOW:

COUNCIL MEMBER	AYES	NAYS	ABSENT	ABSTAINED
Trampas Freeman, Place # 1	X			
John Posey, Mayor Pro Tem, Place # 2	X			
Jerry Clark, Place #3	X			
David Stone, Place #4	X			
Michael Paul Williams, Place # 5	X			

PRESENT AND NOT VOTING: Mayor C.R. Evans Jr.



CITY OF OVERTON, TEXAS

C. R. Evans Jr.
C. R. Evans Jr., MAYOR

ATTEST:

APPROVED AS TO FORM AND LEGALITY:

Rachel Gafford
Rachel Gafford, CITY SECRETARY

Blake Thompson
Blake Thompson, CITY ATTORNEY