ORDINANCE NO. 18-26

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF HELOTES, TEXAS LEVYING AN AD VALOREM (PROPERTY) TAX RATE FOR THE TAX YEAR 2018 IN THE AMOUNT OF \$0.350000 CENTS PER ONE HUNDRED DOLLARS (\$100) VALUATION AND DIRECTING THE BEXAR COUNTY TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR, AND DISTRIBUTE THE AD VALOREM (PROPERTY) TAXES AS HEREIN LEVIED; AUTHORIZING THE CITY ADMINISTRATOR TO TAKE ALL NECESSARY STEPS IMPLEMENT THE **PROVISIONS** OF THIS **ORDINANCE:** INCORPORATING RECITALS: PROVIDING FOR SEVERABILITY: REPEALING ANY OTHER CODE PROVISIONS, ORDINANCES, OR PARTS OF ORDINANCES, AND OTHER PROVISIONS IN CONFLICT HEREWITH; AND SETTING AN EFFECTIVE DATE.

WHEREAS, Section 26.05(a) of the Tax Code requires taxing authorities to adopt an ad valorem (property) tax rate by September 30th of each year or within sixty (60) days after receipt of the certified appraisal roll; and

WHEREAS, Section 26.05(b)(1) of the Tax Code requires that taxing authorities include the following statements when the tax rate exceeds the effective 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 2.33 PERCENT (2.33%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$5.66.

WHEREAS, pursuant to Tax Code Section 26.05(d), notices of the proposed tax rate and public hearings thereon were published in the San Antonio Express News on August 15, 2018 and public hearings were held by the City Council on August 23, 2018 and September 13, 2018; and

WHEREAS, Section 26.05(a) of the Tax Code requires the total ad valorem (property) tax rate be approved in the following two components:

- (1) Maintenance and Operations; and
- (2) Debt Service.

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

SECTION ONE. The ad valorem (property) tax rate per \$100.00 valuation for the City of Helotes for Tax Year 2018 is adopted as follows:

Maintenance and Operations	\$0.248805
Debt Service	\$0.101195
Total Tax Rate	\$0.350000

SECTION TWO. The City Council hereby authorizes the City Administrator to take all necessary steps to implement the provisions of this Ordinance.

SECTION THREE. The City Council finds all of the above recitals to be true and correct and incorporates the same in this Ordinance as findings of fact.

SECTION FOUR. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or illegal, such decision shall not affect the validity of the remaining sections of this Ordinance. The City Council hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared void.

SECTION FIVE. All Code provisions, ordinances, and other provisions in conflict with the provisions of this Ordinance are hereby repealed.

SECTION SIX. This Ordinance shall become effective on September 27, 2018.

PASSED AND APPROVED THIS 27th DAY OF SEPTEMBER 2018.

homas A. Schoolcraft, I

ATTEST:

Celina Perez, City Secretary