

**AN ORDINANCE OF THE CITY OF LIVE OAK, TEXAS
LEVYING AD VALOREM TAXES FOR USE AND
SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE
CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1,
2019 AND TERMINATING SEPTEMBER 30, 2020;
PROVIDING FOR APPORTIONING EACH LEVY FOR
SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES
SHALL BECOME DUE AND WHEN SAME SHALL
BECOME DELINQUENT IF NOT PAID; AND PROVIDING
FOR AN EFFECTIVE DATE.**

WHEREAS, the State permits cities to levy an ad valorem tax on property; and,

WHEREAS, the ad valorem tax is based on the appraised value of property; and,

WHEREAS, the City Council approved the municipal budget for the fiscal year beginning October 1, 2019 and ending September 30, 2020; and

WHEREAS, the City Council ratified the property tax revenue increase reflected in the 2019/2020 approved budget; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Live Oak, Texas in accordance with such budget and the Texas Tax Code; and

WHEREAS, the City of Live Oak has complied with all statutory steps required for the adoption of an ad valorem tax;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
THE CITY OF LIVE OAK, TEXAS AS FOLLOWS:**

1. The following ad valorem tax rate is adopted per \$100.00 valuation:

\$ 0.311410 For Maintenance and Operation (M&O)
\$ 0.103276 For Debt Service (I&S)
\$ 0.414686 Total Tax Rate

**“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
AND OPERATIONS THAN LAST YEAR’S TAX RATE.”**

2. The adopted tax rate does not exceed the lower of the calculated effective or rollback rate.

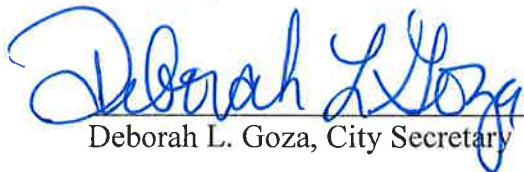
3. Unless the due date has been extended, taxes levied under this ordinance shall be due October 1, 2019 and if not paid on or before January 31, 2020 shall immediately become delinquent.
4. The Bexar County Tax Assessor/Collector is directed to assess and collect the ad valorem tax.
5. All taxes shall become a lien upon the property against which assessed, and the Bexar County Tax Assessor/Collector as the assessor and collector of 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 as prescribed by state law.
6. That this ordinance shall take effect and be in force from and after its passage.

PASSED and APPROVED this the 10th day of September, 2019.



Aaron Dahl, Mayor – Pro Tem

ATTEST:



Deborah L. Goza, City Secretary

APPROVED FOR LEGAL SUFFICIENCY



City Attorney's Office

Distribution:
Bexar County Tax Assessor/Collector
Bexar County Appraisal District