

**ORDINANCE NUMBER 2022-05**

**AN ORDINANCE BY THE TOWN COUNCIL OF THE TOWN OF LAGUNA VISTA, CAMERON COUNTY, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE TOWN OF LAGUNA VISTA, TEXAS FOR 2022; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.**

**BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF LAGUNA VISTA, TEXAS:**

**SECTION 1.** That there is hereby levied and there shall be collected for the use and support of the municipal government of the Town of Laguna Vista, and to provide an Interest and Sinking fund for the 2022-2023 Fiscal Year, upon all property, real, personal and mixed, within the corporate limits of said Town subject to taxation, a tax of \$ 0.404124 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of general government (General Fund), \$ 0.377902 on each \$100 valuation of property; and
2. For the interest and sinking fund, \$ 0.026222 on each \$100 valuation of property.

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 13.72% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$75.

**SECTION 2.** That taxes levied under this ordinance shall be due October 1, 2022, and if not paid on or before January 31, 2023, shall immediately become delinquent.

**SECTION 3.** All taxes shall become a lien upon the property against which assessed, and the Town tax collector of the Town of Laguna Vista 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 Town of Laguna Vista 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 Town of Laguna Vista. All delinquent taxes shall bear interest from date of the delinquency at the rate as prescribed by state law.

**SECTION 4.** This ordinance shall take effect and be in force from the date after its second passage.

**CONSIDERED** on the First Reading this 14th day of September 2022, at a meeting of the Town Council of the Town of Laguna Vista, Texas, there being a quorum present.

**PASSED AND APPROVED** on the Second Reading this 28th day of September 2022, at a meeting of the Town Council of the Town of Laguna Vista, Texas, there being a quorum present, by:

As to the maintenance and operation rate:

FOR:

AGAINST:

ABSENT:

As to the interest and sinking fund rate:

FOR:

AGAINST:

ABSENT:

---

Michael Carter, Mayor

ATTEST:

---

Crystal Chapa, City Secretary