

**ORDINANCE NO. 49-2005**

AN ORDINANCE OF THE CITY OF ABILENE, TEXAS, APPROVING THE ASSESSMENT ROLL FOR 2005, LEVYING AN AD VALOREM TAX FOR THE CITY OF ABILENE, TEXAS, FOR THE YEAR 2005; PROVIDING FOR THE ASSESSMENT AND COLLECTION THEREOF; REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT HEREWITH; CALLING A PUBLIC HEARING; PROVIDING AN EFFECTIVE DATE.

WHEREAS, Senate Bill 18 (SB 18) requires notice of a tax increase whether that increase occurs by an increase in the tax rate or a rise in property values or both; and

WHEREAS, the City of Abilene is **not** proposing a tax rate increase, but property values have risen in the City which trigger components of SB 18; and

WHEREAS, the components of SB 18 require Cities to post that an increase in property values even when the tax rate is held constant, is considered as an effective tax rate increase; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS:

PART 1: That the assessment roll for the year 2005, as compiled by the Chief Appraiser of the Central Appraisal District of Taylor County, and amended and approved by the Appraisal Review Board of Taylor County, on the 22<sup>nd</sup> day of July, 2005, be, and the same is hereby, in all things, approved and adopted.

PART 2: That there be, and is hereby levied, on all of the property located in the City of Abilene, Texas, on the 1st day of January, 2005, and not exempt from taxation by the Constitution and Laws of the State of Texas and the City of Abilene, an ad valorem tax in the aggregate total of ~~--sixty-three and fifty-five hundredths cents (63.55¢)--~~ on each one hundred dollars' (\$100.00) valuation of said property, apportioned as follows:

General Fund:

(a)	Operations & Maintenance	\$ .4841
(b)	Fleet Lease Financing	<u>\$ .0061</u>
		\$ .4902

Debt Service Funds:

(a)	1997 C.O. Series	\$ .0059
(b)	1997 Refunding	\$ .0080
(c)	1998 C.O. Series	\$ .0061
(d)	1999 C.O. Series	\$ .0064
(e)	1999 G.O. Series	\$ .0136
(f)	2000 C.O. Series	\$ .0057
(g)	2000 G.O. Series	\$ .0125
(h)	2001 C.O. Series	\$ .0057
(i)	2001 G.O. Series	\$ .0079

(j)	2002 C.O. Series	\$ .0103
(k)	2002 Airport C.O. Series	\$ .0044
(l)	2002 G.O. Series	\$ .0096
(m)	2003 C.O. Series	\$ .0073
(n)	2003C Refunding	\$ .0170
(o)	2004 C.O. Series	\$ .0059
(p)	2004 Airport C.O. Series	\$ .0026
(q)	2005 C.O. Series	<u>\$ .0164</u>
	Debt Rate	\$ .1453

TOTAL RATE FOR THE YEAR 2005 \$ .6355

PART 3: That there be, and are hereby authorized exemptions as follows:

- 1) Homestead exemption -- fifteen percent (15%)
- 2) Age 65 and over exemption -- \$15,000

PART 4: 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 \$9.90.

PART 5: THIS TAX RATE WILL RAISE LESS TAXES FOR DEBT SERVICE PAYMENTS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL DECREASE TAXES FOR DEBT SERVICE PAYMENTS ON A \$100,000 HOME BY APPROXIMATELY \$9.90.

PART 6: That notice for the public hearings on the 25<sup>th</sup> day of August, 2005, and the 8<sup>th</sup> day of September, 2005, were given by publication in the Abilene Reporter-News on the 17<sup>th</sup> day of August, 2005.

PART 7: That notice for the public hearing on the 22<sup>nd</sup> day of September, 2005, was given by publication in the Abilene Reporter-News on the 11<sup>th</sup> day of September, 2005.

PART 8: That a public hearing was held on the 22<sup>nd</sup> day of September, 2005, in accordance with the City Charter.

PART 9: That any ordinance, resolution, policy or any provision or section of the Code of the City of Abilene, Texas, as amended, in conflict herewith, be, and the same is hereby repealed to the extent of any conflict.

PART 10: That this ordinance shall take effect immediately from and after its date of final passage.

PASSED ON FIRST READING on the 11<sup>th</sup> day of August, A.D. 2005.

PASSED ON SECOND AND FINAL READING AT A PUBLIC HEARING on the 22<sup>nd</sup> day of September, A.D. 2005.

ATTEST:

  
\_\_\_\_\_  
CITY SECRETARY

  
\_\_\_\_\_  
MAYOR

APPROVED:

  
\_\_\_\_\_  
CITY ATTORNEY

## Wright, David

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**From:** Richard Petree [rpetree@taylorcountytexas.org]  
**Sent:** Thursday, August 11, 2005 10:24 AM  
**To:** Wright, David  
**Subject:** FW: Truth in Taxation

*Tax Ordinance*

FYI. I am trying to call you back but getting your recording.

-----Original Message-----

**From:** Carolyn Kyzar [mailto:carolyn.kyzar@cpa.state.tx.us]  
**Sent:** Thursday, August 11, 2005 10:17 AM  
**To:** Richard Petree  
**Subject:** RE: Truth in Taxation

Yes you are correct.

-----Original Message-----

**From:** Richard Petree [mailto:rpetree@taylorcountytexas.org]  
**Sent:** Thursday, August 11, 2005 9:44 AM  
**To:** Carolyn. Kyzar@Cpa. State. Tx. Us  
**Cc:** David Wright  
**Subject:** Truth in Taxation

Carolyn, to be certain that I understand, in making the comparisons for an ordinance to adopt a proposed tax rate for a city, I should multiply \$100,000 times last year's M&O rate and compare that result to \$100,000 times this year's proposed M&O tax rate. If that is correct would you e-mail confirmation. Thank you for always being so helpful on our many questions.