RKN
09/11/14
Item No. 4 (C)

AN ORDINANCE 2014-09-18-0692

SETTING THE AD VALOREM TAX RATE FOR MAINTENANCE AND OPERATION OF THE CITY OF SAN ANTONIO AT 35.419 CENTS PER $100.00 OF TAXABLE VALUATION FOR THE TAX YEAR BEGINNING ON JANUARY 1, 2014, AND ENDING ON DECEMBER 31, 2014.

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WHEREAS, the tax rate consists of two components, the Maintenance and Operation tax rate and the Debt Service tax rate; and

WHEREAS, annually the City of San Antonio ("City") by ordinance levies an ad valorem tax on all non-exempt property within the City to pay for general support of the City government (Maintenance and Operations tax rate); and

WHEREAS, by separate ordinance, an additional levy is made to pay the principal and interest on the funded debt of the City and to create a sinking fund therefor (Debt Service tax rate); and

WHEREAS, the Truth In Taxation provisions of the Texas Property Tax Code, as amended, and the provisions of Chapter 140 of the Local Government Code, as amended, currently provide for computation of the effective tax rate, which takes into consideration certain changes in the base to which a rate is applied; computation of the rollback tax rate; two (2) public hearings on a proposed tax rate that exceeds the lower of the effective tax rate or the rollback tax rate; and publication, posting and broadcast of notices of each of the public hearings and the vote on the tax rate to occur after the public hearings; and

WHEREAS, after due deliberation; after (a) computation of the effective tax rate and the rollback tax rate; (b) publishing, posting and broadcasting all required notices of the effective tax rate, the rollback tax rate, and two (2) public hearings on the tax rate; (c) conducting each of said public hearings, it is the desire of the City Council to levy a tax of 35.419 cents per $100.00 of taxable valuation for general support of the City government (Maintenance and Operation tax rate), together with a levy of 21.150 cents per $100.00 of taxable valuation to cover funded indebtedness (Debt Service tax rate), making a total of 56.569 cents per $100.00 of taxable valuation for the tax year beginning on January 1, 2014, and ending on December 31, 2014; and

WHEREAS State law and the City Charter both require that the two components of the tax rate be approved separately; and

WHEREAS, it is now necessary to set the tax rate for general support of the City government (the Maintenance and Operation tax rate); **NOW THEREFORE**;

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:

SECTION 1. The City Council hereby sets and levies for general support of the City government an ad valorem tax at the rate of 35.419 cents per $100.00 of taxable valuation for the tax year beginning on January 1, 2014, and ending on December 31, 2014 (the Maintenance and Operation tax rate), on all property, real, personal, mobile, and mixed, within the limits of the City of San Antonio, not otherwise exempted by the Constitution or laws of the State of Texas and Ordinances of the City.

SECTION 2. In accordance with the provisions and requirements of Section 26.05 of the Texas Property Tax Code, as amended, the City Council hereby states that THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 3. In accordance with the provisions and requirements of Section 26.05 of the Texas Property Tax Code, as amended, the City Council hereby states that THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.42 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.00.

SECTION 4. A copy of the *"Vote Results"* sheet for this Ordinance, reflecting the record vote of the City Council on this Ordinance, shall be attached to this Ordinance by the City Clerk, and shall constitute a part of this Ordinance for all purposes.

SECTION 5. "This Ordinance is effective immediately upon the receipt of eight affirmative votes; otherwise, it is effective ten days after passage."

PASSED and APPROVED this 18th day of September, 2014.

M A Y O R
Ivy R. Taylor

ATTEST:

Leticia M. Vacek, City Clerk

APPROVED AS TO FORM:

Robert F. Greenblum, City Attorney

Agenda Item:	**4C**
Date:	09/18/2014
Time:	10:28:04 AM
Vote Type:	Motion to Approve
Description:	An Ordinance setting the Ad Valorem Tax Rate for Maintenance and Operation (M&O) of the City of San Antonio at 35.419 cents per $100 of taxable valuation for the tax year beginning on January 1, 2014 and ending on December 31, 2014.
Result:	Passed

Voter	Group	Not Present	Yea	Nay	Abstain	Motion	Second
Ivy R. Taylor	Mayor		x				
Diego Bernal	District 1		x				
Keith Toney	District 2		x				
Rebecca Viagran	District 3		x				
Rey Saldaña	District 4		x				x
Shirley Gonzales	District 5		x				
Ray Lopez	District 6		x			x	
Mari Aguirre-Rodriguez	District 7		x				
Ron Nirenberg	District 8		x				
Joe Krier	District 9		x				
Michael Gallagher	District 10		x				