

ORDINANCE NO. 1180

AN ORDINANCE OF THE CITY OF KEMAH, GALVESTON COUNTY, TEXAS, ESTABLISHING THE AD VALOREM TAX RATE FOR THE YEAR 2020, DETERMINING WHEN AD VALOREM TAXES ARE DUE, THE RATE OF ASSESSMENT OF AD VALOREM TAXES AND PROVIDING FOR PENALTY AND INTEREST FOR DELINQUENT TAXES, AND CONTAINING A SAVINGS CLAUSE

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KEMAH, TEXAS, THAT:

Section 1: Ad Valorem property taxes for the year 2020 shall be at the rate of \$.1793 for Maintenance & Operation per One Hundred Dollar (\$100) valuation on all real and personal property located within the corporate limits of the City of Kemah, Galveston County, Texas as of January 1, 2021, subject to all exceptions and exemptions provided by the Constitution and Statutes of the State of Texas and Ordinances of the City of Kemah.

Section 2: All property to be assessed under or in compliance with Section 1 of this Ordinance shall be assessed at One Hundred Per Cent (100%) of the actual market value.

Section 3: Ad Valorem property taxes for the year 2020 shall become due and payable on January 31, 2021. All such taxes shall be deemed delinquent if not paid prior to February 1, 2021.

Section 4: A delinquent tax shall incur a penalty of Six Per Cent of the amount of the tax for the first calendar month the tax remains unpaid prior to July 1, 1984. However, a tax delinquent on February 1, 1984 incurs a total penalty of Twelve Per Cent (12%) of the delinquent tax without regard to the number of months the tax had been delinquent.

Section 5: Interest on a delinquent Ad Valorem tax shall accrue at a rate of One per Cent (1%) for each month or portion of a month the tax remains unpaid.

Section 6: If any section, paragraph, subdivision, clause, phrase or provision of this Ordinance shall be adjudicated invalid or unconstitutional or be unenforceable for any reason, the same shall not affect the validity of the remainder of this Ordinance.

PASSED, APPROVED AND ADOPTED ON FIRST AND FINAL READING OF THE KEMAH CITY COUNCIL AT A REGULAR COUNCIL MEETING ON SEPTEMBER 16, 2020.


Terri Gale, Mayor

ATTEST:



Melissa Chilcote, City Secretary