

## **ORDINANCE NO. 2266**

**AN ORDINANCE LEVYING TAXES FOR THE CITY OF PORTLAND, TEXAS FOR THE TAX YEAR 2022, PROVIDING FOR A DATE OF WHICH SUCH TAXES BECOME DELINQUENT; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR PENALTY AND INTEREST TO AND EFFECTIVE DATE THEREOF; PROVIDING FOR A 20% COLLECTION FEE; PROVIDING FOR PUBLICATION OF THE CAPTION OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE THEREOF.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND, TEXAS:**

**SECTION 1:** There should be and is hereby levied and ordered to be assessed and collected for the following rate of taxes for the City of Portland, Texas, for the year 2022 to provide for the expenditures of said City for the fiscal year ending September 30, 2023, and to provide for the payments of indebtedness, interest and sinking funds for the City of Portland, to-wit:

- (a) For the general revenue of the General Fund, \$0.406149 dollars (40.6149 cents) on each \$100.00 valuation of all taxable property within said City.
- (b) For the revenue to pay General Obligation indebtedness and related fees, \$0.221592 dollars (22.1592 cents) on each \$100.00 valuation of all taxable property within said City.

**SECTION 2:** The taxes assessed and levied hereby are due and payable on October 1, 2022, and shall be payable not later than January 31, 2023. The penalties and interest provided for herein shall accrue after January 31, 2023, on all taxes remaining unpaid after that date. No penalty or interest shall be due on taxes paid prior to that date.

**SECTION 3:** In addition to the taxes assessed and levied herein, there is also assessed and levied for the failure to pay taxes due as herein specified, a penalty in the amount of 6% for the first month, plus 1% for each additional month of delinquency. The penalty shall be 12% on all taxes remaining unpaid on July 1, 2023. And, in addition thereto, there is hereby levied and assessed interest at the rate of 1% per month, or any part thereof, of all taxes which become delinquent by the failure or refusal to pay the taxes as herein specified.

**SECTION 4:** In addition to the taxes and penalty and interest assessed and levied herein, there is also assessed and levied a 20% collection fee on all taxes and penalty and interest that become delinquent and remain unpaid. For all tangible personal property accounts, the effective date for the 20% collection fee will be 60 days following the delinquency date of February 1, 2023. The effective date of the collection fee for all delinquent real property accounts will be July 1, 2023.

**SECTION 5:** The City of Portland shall have a lien on all taxable property located in the City of Portland, Texas to secure the payment of taxes, penalty, interest, and all costs of collection, assessed and levied hereby.

**SECTION 6:** Taxes are payable at the San Patricio County Tax-Assessor Collector's offices located in Sinton, Texas or Portland, Texas. The San Patricio County Tax Assessor collector, who serves as the tax collector of the City of Portland, may, at her discretion, provide other means for payment such as mail, telephone or internet service. The City of Portland shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.


**SECTION 7:** That the 2022 Certified Appraisal Roll with an estimated tax levy amount of \$11,003,468 as presented to the City Council by the San Patricio County Central Appraisal District, together with any supplements thereto is hereby accepted.

**SECTION 8:** That the City Council hereby authorizes the City Tax Collector to accept a tender of payment of all the taxes, penalty, and interest due for a tax year's assessment when more than one tax year's assessment is due and owing on property; but such authorization shall not permit the acceptance of a partial payment of the total sum to tax, penalty, and interest due for a year's tax assessment.

**SECTION 9:** This Ordinance shall be in full effect upon its adoption, approval, and the required publication of its caption in a newspaper having general circulation in the City of Portland.

**PASSED and APPROVED this 20<sup>th</sup> day of September 2022.**

**City of Portland, Texas**

  
Cathy Skurrow, Mayor

**ATTEST:**

  
Annette Hall, City Secretary

