

ORDINANCE NO 2015-09-17C

AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE MAINTENANCE AND OPERATION OF THE CITY OF OVERTON MUNICIPAL CEMETERY FOR THE 2015-2016 FISCAL YEAR; PROVIDING FOR A SEVERABILITY CLAUSE, AN EFFECTIVE DATE AND PROVIDING FOR PUBLICATION.

WHEREAS, the City of Overton assumed trusteeship of the Overton Municipal Cemetery by adoption of RESOLUTION 2015-08-20C on August 20, 2015; and

WHEREAS, § 713.006 of the Texas Health and Safety Code permits a municipality that has assumed trusteeship of a cemetery located within its municipal limits, to impose a tax on all property in the municipality in an amount not exceeding five cents for each \$100 valuation of the property, for maintenance of the cemetery; and

WHEREAS, the City Council wishes to exercise this taxing authority for the 2015-16 fiscal year.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS.

Section 1. That there is hereby levied and there shall be collected for the **maintenance and operation** of the City of Overton Municipal Cemetery for the 2015-16 Fiscal Year upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of **\$ 0.050000** cents on each One Hundred Dollars (\$100) valuation of property.

Section 2. That taxes levied under this Ordinance shall be due October 1, 2015, and if not paid on or before January 31, 2016 shall immediately become delinquent.

Section 3. All taxes shall become a lien upon the property against which assessed, and the tax assessor and collector for the City of Overton 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 City of Overton 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 appropriated to the Cemetery Fund of the City of Overton. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

Section 4. That if any provision or any section of this Ordinance shall be held to be void or unconstitutional, such holding shall in no way effect the validity of the remaining provisions or section of this Ordinance, which shall remain in full force and effect.

Section 5. The City Secretary is hereby authorized and directed to cause the publication of the descriptive caption and penalty clauses of this Ordinance as an alternative method of publication provided by law.

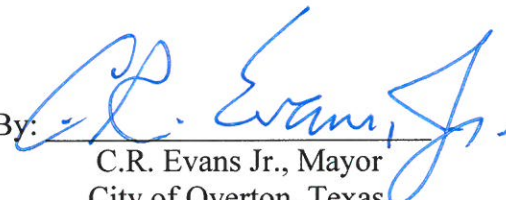
Section 6. That this ordinance shall take effect and be in force from October 1, 2015.

PRESENTED ON FIRST READING THIS 10TH DAY OF SEPTEMBER, 2015

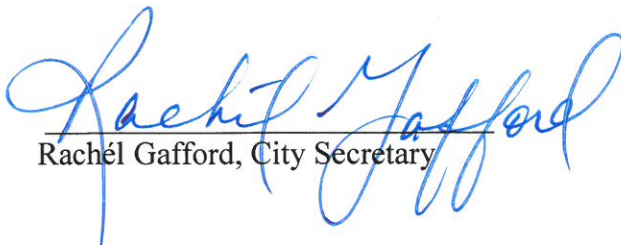
PRESENTED ON SECOND READING AND APPROVED RECORDED VOTE ON THIS 17TH DAY OF SEPTEMBER, 2015 ON THE CEMETERY TAX TO BE AS FOLLOWS AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF OVERTON, TEXAS.

| COUNCIL MEMBER | AYES | NOES | ABSENT | ABSTAINED |
|--|------|------|--------|-----------|
| Mayor Pro Tem Philip Cox, Place # 1 | X | | | |
| Councilman John Posey, Place # 2 | X | | | |
| Councilman Jerry Clark, Place #3 | X | | | |
| Councilman Lawrence Davis, Place #4 | X | | | |
| Councilman Pat Beets, Place # 5 | X | | | |

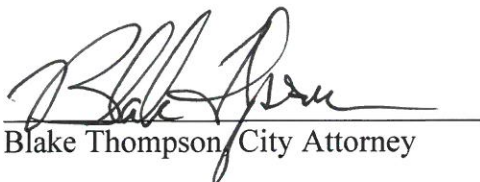
PRESENT AND NOT VOTING: Mayor C.R. Evans Jr.

By: 
 C.R. Evans Jr., Mayor
 City of Overton, Texas

ATTEST:


 Rachel Gafford, City Secretary

APPROVED AS TO FORM AND LEGALITY:


 Blake Thompson, City Attorney

