

ORDINANCE NO. . 2024-10

**AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES BY THE CITY OF QUINTANA, TEXAS, FOR THE YEAR 2024; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH.**

**WHEREAS**, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th or the 60th day after the date the certified appraisal roll is received by the taxing unit, the governing body of each taxing unit shall adopt a tax rate for the current tax year; and

**WHEREAS**, such Section further provides that where the tax rate consists of two components (one to impose the amount of taxes needed to pay the unit's debt service and the other to impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year), each of such two components must be approved separately; and

**WHEREAS**, the proposed tax rate for the current tax year of the Town of Quintana, Texas, consists of only one such component, a tax rate of \$0.012561 on each One Hundred Dollars (\$100) of assessed valuation to fund maintenance and operation expenditures; and

**WHEREAS**, all notices and hearings required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given and held.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF QUINTANA, TEXAS:**

**Section 1.** The facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

**Section 2.** All property subject to ad valorem taxation by the Town of Quintana, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

**Section 3.** There is hereby levied for general purposes and use by the Town of Quintana, Texas, for the year 2024, an Ad Valorem tax rate of \$0.012561 for maintenance and operation on each One Hundred Dollars (\$100) of assessed valuation on all property, real, personal, and mixed, within the corporate limits upon which an ad valorem tax is authorized by law to be levied by the Town of Quintana, Texas. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City.

**Section 4.** All ad valorem taxes levied hereby, as reflected by Section 3 above, shall be due and payable on or before January 31, 2025. All ad valorem taxes due the Town of Quintana, Texas, and not paid on or before January 31<sup>st</sup> following the year for which they were

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levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

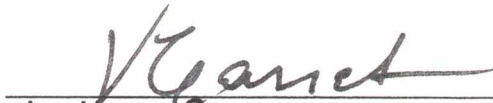
**Section 5.** Individuals who qualify and elect to pay their ad valorem taxes levied by the Town of Quintana, Texas through an Installment Plan as prescribe in Section 31.031 and Section 31.032 of the Tax Code of the State of Texas shall make the necessary payment and election on or before January 31, 2025. All ad valorem taxes due the Town of Quintana, Texas and not paid in accordance with the Installment Plan shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

**Section 6.** That the City Secretary is authorized to notify the Brazoria County Tax Assessor-Collector to assess and enter upon the tax rolls of the Town of Quintana, Texas, the amount and rate herein levied and to keep a correct account of same, collect the same, and when so collected, to distribute same, in accordance with this Ordinance.

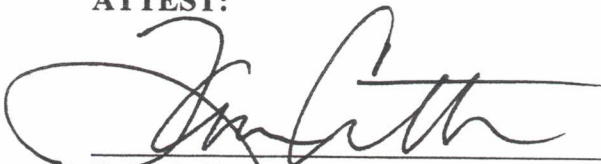
**Section 7.** That in the event any section or provision of this Ordinance is found unconstitutional, void, or inoperative, such defective section or provision, if any, is hereby declared to be severable from the remaining sections and provisions of this Ordinance and such remaining sections and provisions shall remain in full force and effect.

**Section 8.** All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

**PASSED, AND ADOPTED,** this 17<sup>th</sup> day of September, 2024.

  
Mike Cassata  
~~Shari Wright~~ Mayor Pro Temp

ATTEST:



Tammi Cimiotta  
City Secretary  
Town of Quintana  
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