

ORDINANCE NO. 2008-04

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF
TOMBALL, TEXAS, REQUIRING THE HARRIS COUNTY TAX
ASSESSOR-COLLECTOR TO ASSESS AND COLLECT THE AD
VALOREM TAXES THE CITY OF TOMBALL IMPOSES.**

* * * * *

WHEREAS, Section 6.22 of the Texas Tax Code (“the Tax Code”) allows that the governing body of a taxing unit authorized to have its own assessor and collector by official action in the manner required by law for official action by the body may require the county to assess and collect the taxes the taxing unit imposes in the manner in which the county assesses and collects its taxes;

WHEREAS, Section 31.10 (c) of the Tax Code requires that the Tax Assessor-Collector deposit ad valorem taxes collected for the taxing unit in the taxing unit’s depository daily, unless the City Council by official action provides that those deposits may be made less often than daily;

WHEREAS, Section 6.27 of the Tax Code entitles the County Tax Assessor-Collector to collect a reasonable fee, which may not exceed the actual costs incurred, for assessing and collecting ad valorem taxes;

WHEREAS, the City Council of the City of Tomball Texas, has determined that it desires to have the Harris County Tax Assessor-Collector and his successors assess and collect ad valorem taxes for the City of Tomball;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TOMBALL, TEXAS:

Section 1. That the findings contained in the preamble of this Ordinance are determined to be true and correct and are hereby adopted as a part of this Ordinance.

Section 2. That the City of Tomball requires the Harris County Tax Assessor-Collector and his successors to assess and collect ad valorem taxes in the manner in which Harris County assesses and collects its taxes for the tax year 2007 and succeeding years until such time that the City of Tomball determines that it no longer desires the Harris County Tax Assessor-Collector to assess and collect ad valorem taxes for the City of Tomball. Such tax assessment and collection functions of Harris County shall be implemented and become effective by July 1, 2008.

Section 3. That the Harris County Tax Assessor-Collector will assess and collect ad valorem taxes for the City of Tomball for a reasonable fee, which may not exceed the actual costs incurred, for assessing and collecting taxes for the City of Tomball. The fee shall be withheld from collections up to two percent (2%) until the fee amount is reached.

Section 4. That the City of Tomball shall require the Harris County Tax Assessor-Collector to use best efforts to deposit ad valorem taxes on a daily basis on the second business day after the ad valorem taxes are physically received by Harris County, except when collections are not deemed sufficient by the Harris County Tax Assessor-Collector to warrant distribution.

Section 5. That the City of Tomball shall require the Harris County Tax Assessor-Collector to provide a tax roll, post payments, make refunds as necessary, and provide monthly reports as required by Texas law.

Section 6. The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour; place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public as required by law at all times during which this Ordinance/Resolution and the subject matter thereof has been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

Section 7. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance/Resolution, or its application to any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this Ordinance/Resolution that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other portion hereon, and all provisions of this Ordinance/Resolution are declared to be severable for that purpose.

FIRST READING:

READ, PASSED AND APPROVED AS SET OUT BELOW AT THE MEETING OF THE CITY COUNCIL OF THE CITY OF TOMBALL HELD ON THE 18TH DAY OF FEBRUARY 2008.

COUNCILMAN QUINN	<u>AYE</u>
COUNCILMAN LAZENBY	<u>AYE</u>
COUNCILMAN WEBB	<u>AYE</u>
COUNCILMAN HARVEY	<u>AYE</u>
COUNCILMAN DRIVER	<u>AYE</u>

SECOND READING:

READ, PASSED AND APPROVED AS SET OUT BELOW AT THE MEETING OF THE CITY COUNCIL OF THE CITY OF TOMBALL HELD ON THE 3RD DAY OF MARCH 2008.

COUNCILMAN QUINN	<u>AYE</u>
COUNCILMAN LAZENBY	<u>AYE</u>
COUNCILMAN WEBB	<u>AYE</u>
COUNCILMAN HARVEY	<u>AYE</u>
COUNCILMAN DRIVER	<u>AYE</u>

(signed) Gretchen Fagan
Gretchen Fagan, Mayor

ATTEST:

(signed) Doris Speer
Doris Speer, City Secretary