

**CITY OF LOWRY CROSSING, TEXAS**

**ORDINANCE NO. 241**

**AN ORDINANCE OF THE CITY OF LOWRY CROSSING, TEXAS ADOPTING AND LEVYING A SALES AND USE TAX WITHIN THE CITY AT THE RATE OF ONE FOURTH (1/4) OF ONE PERCENT (1%) TO PROVIDE REVENUE FOR MAINTENANCE AND REPAIR OF MUNICIPAL STREETS PURSUANT TO THE PROVISIONS OF CHAPTER 327, TEXAS TAX CODE; DIRECTING THE CITY SECRETARY TO NOTIFY THE STATE COMPTROLLER OF PUBLIC ACCOUNTS OF THE RESULTS OF THE SALES AND USE TAX ELECTION HELD WITHIN THE CITY ON NOVEMBER 8, 2011; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, at a special election held on November 8, 2011 (the "Election") pursuant to and in accordance with law there was submitted to the duly qualified voters of the City of Lowry Crossing, Texas (the "City") a proposition ("Proposition") pertaining to the adoption of a sales and use tax at the rate of one-fourth of one percent (1/4 of 1%) to provide revenue for maintenance and repair of municipal streets pursuant to the provisions of Chapter 327, Texas Tax Code (the "Code"); and

**WHEREAS**, on November 8, 2011 the returns from the Election were duly canvassed in accordance with law and it was determined by the adoption of Ordinance No. 241 that a majority of the voters of the City voting at the Election voted for the said sales and use tax and by such vote approved the said sales and use tax; and

**WHEREAS**, Section 327.003 of the Code provides that a municipality may adopt the sales and use tax authorized by Chapter 327 of the Code at an election held in the municipality; and

**WHEREAS**, in accordance with the requirements of Chapter 327 of the Tax Code, with the adoption of the sales and use tax as described herein, the combined rate of all sales and use taxes, including the tax approved pursuant to the Election, imposed by the City and other political subdivisions of the State having territory in the City will not exceed two percent at any location in the City; and

**WHEREAS**, the City Council, by the adoption of this Ordinance, desires to adopt and levy a sales and use tax at the rate of one-fourth of one percent (1/4 of 1%) to provide revenue for maintenance and repair of municipal streets.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOWRY CROSSING, TEXAS:**

Section 1. Tax Adopted. There is hereby adopted, levied and imposed a sales and use tax at the rate of one-fourth of one percent (1/4 of 1%) to provide revenue for maintenance and repair of municipal streets. The said tax is to be used in accordance with and for the

purposes authorized by the Proposition and Chapter 327 of the Code. Accordingly, revenue from the said tax may be used only to maintain and repair municipal streets existing on the date of the Election. For purposes of this Ordinance, the term “municipal street” means the entire width of a way held by the City in fee or by easement or dedication that has a part open for public use for vehicular travel; the term does not include a designated state or federal highway or road or a designated county road.

Section 2. Notification to Comptroller. The City Secretary is hereby directed to take all steps necessary to notify the Comptroller of Public Accounts of the State of Texas of the results of the Election described in the recitals above to ensure collection of the tax. The said Comptroller is authorized to assess and collect the said sales and use tax employing the above rate pursuant to applicable provisions of the Code and other law.

Section 3. Incorporation of Recitals. The above and foregoing recitals of this Ordinance are true and correct and are incorporated herein and made a part hereof for all purposes.

Section 4. Savings. This Ordinance shall be cumulative of all other ordinances of the City and shall not repeal any of the provisions of those ordinances except in those instances where the provisions of those ordinances are in direct conflict with the provisions of this Ordinance.

Section 5. Severability. The sections, paragraphs, sentences, phrases, clauses and words of this Ordinance are severable, and if any section, paragraph, sentence, phrase, clause or word in this Ordinance or application thereof to any person or circumstance is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance, and the City Council hereby declares that it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 6. Effective date. This Ordinance shall be effective upon its passage and approval.

**PASSED AND APPROVED** by the City Council of the City of Lowry Crossing, Texas this the 6th of December, 2011.

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Derek Stephens, Mayor

ATTEST:

By: \_\_\_\_\_  
Janis Cable, City Secretary