



## CITY COUNCIL AGENDA

### NOTICE OF SPECIAL MEETING

Tuesday, September 13, 2022

5:00 p.m.

City Hall - Council Chamber

Daniel P. Moore Community Center Complex

1900 Billy G. Webb Drive

Portland, Texas

*Citizens may watch the meeting live on Spectrum Cable Channel 1300 or online at <http://www.portlandtx.com/418/Media-Center>. Citizens may also comment on items appearing on the agenda online at <http://www.portlandtx.com/418/Media-Center> and/or submit comments or questions for the City Council to [Annette.hall@portlandtx.com](mailto:Annette.hall@portlandtx.com). To be considered by the City Council, all comments must be received one (1) hour prior to the meeting.*

1. **CALL TO ORDER:** MAYOR SKUROW
2. **ROLL CALL:** CITY SECRETARY
3. **PUBLIC COMMENT - AUDIENCE AND PRESENTER SOCIAL DISTANCING AND PUBLIC TESTIMONY AND PUBLIC HEARING INPUT AT PUBLIC MEETINGS OF THE CITY COUNCIL:**

To reduce the chance of COVID-19 transmission, City Council meetings will be held in a manner intended to separate, to the maximum practical extent, audience and presenters from personal contact with members of the Community, City Staff, and City Council. This meeting will be live streamed at [www.portlandtx.com/418/Media-Center](http://www.portlandtx.com/418/Media-Center) and on Spectrum Channel 1300.

Public testimony and public hearing input for Public Comment and all items on the agenda should be provided in written format and presented to the City Secretary prior to the start of each meeting of the City Council. Written comments on agenda items may also be submitted through the City's Speak-Up website at [www.portlandtx.com/418/Media-Center](http://www.portlandtx.com/418/Media-Center) one (1) hour prior to the meeting.

Written public testimony will be provided to members of City Council prior to voting on measures for that meeting and included in the meeting record.

Written and oral testimony as described shall serve as public testimony pursuant to Texas Government Code 551.007 for purposes of any public hearing requirement under law.

Persons wishing to speak must fill out a speaker request card prior to the meeting. You will be notified when it is your turn to speak. Speakers will be given four (4) minutes to speak.

4. **PUBLIC HEARING TO CONSIDER CONTINUATION OF SECTION 11-1 CURFEW FOR MINORS:** THE CITY COUNCIL WILL CONDUCT THE SECOND OF TWO PUBLIC HEARINGS REQUIRED BY STATE LAW TO CONTINUE THE CITY'S CURFEW ORDINANCE FOR MINORS – MAYOR AND CHIEF OF POLICE
5. **CONTINUATION OF SECTION 11-1 CURFEW FOR MINORS:** THE CITY COUNCIL WILL CONSIDER THE CONTINUATION OF THE CITY'S CURFEW ORDINANCE FOR MINORS – CHIEF OF POLICE
6. **PUBLIC HEARING ON ADOPTION OF PROPOSED 2022-2023 FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONDUCT A PUBLIC HEARING TO SOLICIT COMMENTS FROM CITIZENS AND OTHER INTERESTED PARTIES CONCERNING THE ADOPTION OF THE PROPOSED 2022-2023 FISCAL YEAR BUDGET – CITY MANAGER AND DIRECTOR OF FINANCE
7. **ORDINANCE NO. 2265 – ADOPTING 2022-2023 FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2265 WHICH ADOPTS THE 2022-2023 FISCAL YEAR BUDGET – CITY MANAGER AND DIRECTOR OF FINANCE
8. **PUBLIC HEARING ON PROPOSED TAX INCREASE:** THE CITY COUNCIL WILL CONDUCT A PUBLIC HEARING TO SOLICIT COMMENTS FROM CITIZENS AND OTHER INTERESTED PARTIES CONCERNING A PROPOSED INCREASE OF TOTAL TAX REVENUES – CITY MANAGER AND DIRECTOR OF FINANCE
9. **ORDINANCE NO. 2266 – ADOPTING 2022 AD VALOREM TAX RATE:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2266 WHICH ADOPTS THE AD VALOREM TAX RATE AND ESTABLISHES A TAX LEVY FOR THE YEAR 2022 – CITY MANAGER AND DIRECTOR OF FINANCE
10. **ADJOURNMENT:** MAYOR SKUROW

Posted: September 9, 2022 by 5:00 p.m.

Portland City Hall

Electronically at [www.portlandtx.com](http://www.portlandtx.com)

By: *Annette Hall*

Annette Hall

City Secretary

portland

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<b>AGENDA TITLE</b>	<b><u>PUBLIC HEARING TO CONSIDER CONTINUATION OF SECTION 11-1 CURFEW FOR MINORS:</u></b> THE CITY COUNCIL WILL CONDUCT THE SECOND OF TWO PUBLIC HEARINGS REQUIRED BY STATE LAW TO CONTINUE THE CITY'S CURFEW ORDINANCE FOR MINORS TO BE FOLLOWED BY DISCUSSION
<b>MEETING DATE</b>	9/13/2022
<b>DEPARTMENT</b>	Police
<b>SUBMITTED BY</b>	Mark Cory, Chief of Police

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**EXECUTIVE SUMMARY**

The Texas Local Government Code, Chapter 370.002 requires cities to review local curfew ordinances every three years to abolish, continue, or modify the ordinance. Two public hearings are required followed by a City Council action.

**PRIOR ACTIONS OR REVIEWS**

- First public hearing held on September 6, 2022.
- Second public hearing was held on September 13, 2022
- The last City Council review and approval of the ordinance was on August 20, 2019

**DETAILS / STAFF ANALYSIS**

Juvenile curfew laws have been established in many communities around the country. The City of Portland curfew ordinance has been and continues to be, an effective method of keeping our children safe as well as reducing the number of crimes committed by juveniles.

**ALTERNATIVES CONSIDERED**

Unless the juvenile curfew ordinance is reaffirmed, it will be unenforceable.

**FINANCIAL IMPACT**

None

**ATTACHMENTS**

- Sec. 11-1 Portland City Ordinance - Curfew for minors
- Local Government Code Chapter 370.002 Review of Juvenile Curfew Ordinance

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**RECOMMENDED ACTION**

1. Conduct a second public hearing as required by Local Government Code Chapter 370.002 to receive comments on continuing the Curfew Ordinance, Portland Code of Ordinances Sec. 11-1.
2. Motion to continue Ordinance 11-1, Curfew for Minors, without any changes.



## **NOTICE OF PUBLIC HEARINGS**

Notice is hereby given that Public Hearings will be held before the City Council of the City of Portland on September 6, 2022 (Tuesday) at 7:00 p.m. and September 13, 2022 (Tuesday) at 5:00 p.m. in the Council Chamber of the City Hall (1900 Billy G. Webb Drive - Daniel P. Moore Community Center Complex) to solicit comments from citizens and other interested parties concerning the review of City Ordinance Sec.11-1. Curfew For Minors, as per Texas Local Government Code 370.002, that requires cities to review local curfew ordinances every three years to abolish, continue or modify the ordinance.

Any questions concerning this matter should be directed to Mark Cory, Chief of Police, at (361) 777-4701 or [mark.cory@portlandtx.gov](mailto:mark.cory@portlandtx.gov)

# ARTICLE I. - IN GENERAL

## Sec. 11-1. - Curfew for minors—Definitions.<sup>[1]</sup>

In this section:

*Curfew hours* means:

- (1) 11:00 p.m. on Sunday, Monday, Tuesday, Wednesday, or Thursday until 6:00 a.m. of the following day;
- (2) 12:00 a.m. until 6:00 a.m. of the following day on any Friday or Saturday; and,
- (3) 8:30 a.m. until 3:00 p.m. on any Monday, Tuesday, Wednesday, Thursday, or Friday when the Gregory-Portland Independent School District is in regular session. This section shall apply to students attending the Gregory-Portland Independent School District, unless excused from class.

*Emergency* means an unforeseen combination of circumstances or the resulting state that calls for immediate action. The term includes, but is not limited to, a fire, a natural disaster, an automobile accident, or any situation requiring immediate action to prevent serious bodily injury or loss of life.

*Establishment* means any privately-owned place of business operated for a profit to which the public is invited, including, but not limited to, any place of amusement or entertainment.

*Guardian* means:

- (1) A person who, under court order, is the guardian of the person of a minor; or
- (2) A public or private agency with whom a minor has been placed by a court.

*Minor* means any person under seventeen (17) years of age.

*Operator* means any individual, firm, association, partnership, or corporation, operating, managing, or conducting any establishment. The term includes the members or partners of an association or partnership and the officers of a corporation.

*Parent* means a person who is:

- (1) A natural parent, adoptive parent, or step-parent of another person; or
- (2) At least eighteen (18) years of age and authorized by a parent or guardian in writing to have the care and custody of a minor.

*Public place* means any place to which the public or substantial group of the public has access and includes, but is not limited to, streets, highways, and the common areas of schools, hospitals, apartment houses, office buildings, transport facilities, and shops.

*Remain* means to:

- (1) Linger or stay; or,
- (2) Fail to leave premises when requested to do so by a police officer or the owner, operator, or other person in control of the premises.

*Serious bodily injury* means bodily injury that creates a substantial risk of death of that causes death, serious permanent disfigurement, or protracted loss or impairment of the function of any bodily member or organ.

(Ord. No. 899, 2-7-95; Ord. No. [2138](#), § 1, 9-6-16)

**Editor's note**— Ordinance No. 899, adopted February 7, 1995, added new §§ 11-1, 11a, 11b. In order to include all substantive provisions of Ord. No. 899, such provisions have been designated as §§ 11-1—11-1d at the discretion of the editor. Former § 11-1 pertained to curfew for minors and derived from Ord. No. 100, §§ 1—5, adopted February 17, 1959.

**Footnotes:**

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### **Sec. 11-1a. - Same—Offenses.**

- (a) A minor commits an offense if he remains in any public place or on the premises of any establishment with the city during curfew hours.
- (b) A parent or guardian of a minor commits an offense if he/she knowingly permits, or by insufficient control allows, the minor to remain in any public place or on the premises of any establishment during curfew hours.
- (c) The owner, operator, or any employee of an establishment commits an offense if he knowingly allows a minor to remain upon the premises of the establishment during curfew hours.

(Ord. No. 899, § 1, 2-7-95)

### **Sec. 11-1b. - Same—Defenses.**

- (a) It is an affirmative defense to prosecution under [section 11-1](#) that the minor was:
  - (1) Accompanied by the minor's parent or guardian;
  - (2) On an errand at the direction of the minor's parent or guardian;
  - (3) In a motor vehicle involved in interstate travel;
  - (4) Engaged in an employment activity, or going to or returning home from an employment activity, without any detour or stop;
  - (5) Involved in an emergency;
  - (6) On the sidewalk abutting the minor's residence or abutting the residence of a next door neighbor if the neighbor did not complain to the police department about the minor's presence;
  - (7) Attending an official school, religious, or other recreational activity supervised by adults and sponsored by the City of Portland, a civic organization, or another similar entity that takes responsibility for the minor, or going to or returning home from, without any detour or stop, an official school, religious, or recreational activity supervised by adults and sponsored by the City of Portland, a civic organization; or another similar entity that takes responsibility for the minor;
  - (8) Married or had disabilities of minority removed in accordance with Chapter 31 of the Texas Family Code.
- (b) It is a defense to prosecution under [section 11-1a\(3\)](#) that the owner, operator, or employee of an establishment promptly notified the police department that a minor was present on the premises of the establishment during curfew hours and refused to leave.

(Ord. No. 899, § 2, 2-7-95)

### **Sec. 11-1c. - Penalties.**

A person who violates a provision of sections [11-1](#)—11-1b is guilty of a separate offense for each day or part of a day during which the violation is committed, or permitted. Each offense, upon conviction, is punishable by a fine not to exceed five hundred dollars (\$500.00). When required by section 51.08 of the Texas Family Code, as amended, the municipal court shall waive original jurisdiction over a minor who violates [section 11-1a\(a\)](#) of this ordinance and shall refer the minor to juvenile court.

(Ord. No. 899, § 3, 2-7-95)

### **Sec. 11-1d. - Enforcement.**

Before taking any enforcement action under sections [11-1](#)—11-1c, a peace officer shall ask the apparent offender's age and reason for being in the public place or on the premises of the establishment. The officer shall not issue a citation or make an arrest under sections [11-1](#)—11-1c unless the officer reasonably believes that an offense has occurred and that, based on any response and other circumstances, no defense in [section 11-1b](#) is present.

(Ord. No. 899, § 4, 2-7-95)



LOCAL GOVERNMENT CODE

TITLE 11. PUBLIC SAFETY

SUBTITLE C. PUBLIC SAFETY PROVISIONS APPLYING TO MORE THAN ONE  
TYPE OF LOCAL GOVERNMENT

CHAPTER 370. MISCELLANEOUS PROVISIONS RELATING TO MUNICIPAL AND  
COUNTY HEALTH AND PUBLIC SAFETY

Sec. 370.001. HEALTH CONTRACTS IN BORDER MUNICIPALITIES OR COUNTIES. The governing body of a municipality or county that has a boundary that is contiguous with the border between this state and the Republic of Mexico may contract with a border municipality or state in the Republic of Mexico to provide or receive health services.

Added by Acts 1991, 72nd Leg., ch. 769, Sec. 1, eff. Aug. 26, 1991.

Sec. 370.002. REVIEW OF JUVENILE CURFEW ORDER OR ORDINANCE. (a) Before the third anniversary of the date of adoption of a juvenile curfew ordinance by a general-law municipality or a home-rule municipality or an order of a county commissioners court, and every third year thereafter, the governing body of the general-law municipality or home-rule municipality or the commissioners court of the county shall:

(1) review the ordinance or order's effects on the community and on problems the ordinance or order was intended to remedy;

(2) conduct public hearings on the need to continue the ordinance or order; and

(3) abolish, continue, or modify the ordinance or order.

(b) Failure to act in accordance with Subsections (a)(1)-(3) shall cause the ordinance or order to expire.

Added by Acts 1995, 74th Leg., ch. 262, Sec. 96, eff. May 31, 1995.



## CITY COUNCIL ACTION ITEM

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**AGENDA TITLE**      **PUBLIC HEARING ON ADOPTION OF PROPOSED 2022-2023 FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONDUCT A PUBLIC HEARING TO SOLICIT COMMENTS FROM CITIZENS AND OTHER INTERESTED PARTIES CONCERNING THE ADOPTION OF THE PROPOSED 2022-2023 FISCAL YEAR BUDGET.

**ORDINANCE NO. 2265 – ADOPTING 2022-2023 FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2265 WHICH ADOPTS THE 2022-2023 FISCAL YEAR BUDGET.

**MEETING DATE**      9/13/2022

**DEPARTMENT**      Finance

**SUBMITTED BY**      Aldilia Martin, Director of Finance

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### **EXECUTIVE SUMMARY**

The FY 2022-2023 Proposed Budget was developed to meet the needs of our citizens and to provide excellent customer service, consistent with the City’s Strategic Operating Plan. The Proposed Budget for FY 2022-2023 includes staffing increases to Police, Fire, and Public Works; as well as necessary capital and infrastructure maintenance programs.

### **PRIOR ACTIONS OR REVIEWS**

- *August 10, 2022* – The City Council reviewed the Proposed FY 2022-2023 Budget during a budget workshop. The addition of new employees and the purchase of capital items as well as the Capital Improvement Program were discussed during the budget workshop.
- *August 16, 2022* – The City Council received a presentation of the FY23 Budget from the City Manager and set the date of the public hearing on the proposed tax increase.

### **DETAILS / STAFF ANALYSIS**

The budget document is based on conservative forecasting, historical trends, and current economic conditions. Contributors to the document include City Council, Management, City Departments, and other governmental agencies.

The City began the budget process in May and the proposed budget was first presented to City Council on August 10 during a budget workshop. During this workshop, the City’s FY23 Budget goals were outlined as follows: 1) Continue excellence in City operations, 2) Promote fiscal conservatism, resiliency, responsibility, and sustainability, 3) Increase law enforcement and fire response capacity, 4) Maintain infrastructure with future growth impacts, 5) Increase

beautification and quality of life initiatives.

In line with those goals, the FY23 Proposed budget includes personnel increases to Police, Fire, and Public Works, as well as capital and infrastructure maintenance and improvement programs.

### **ALTERNATIVES CONSIDERED**

Per the City’s Charter, the City Council may adopt the budget with or without amendment. The City Council shall adopt the budget by ordinance on or before the 30<sup>th</sup> day of September. Should the City Council take no action on or prior to such day, the budget as submitted by the City Manager shall be deemed to have been adopted by the City Council.

### **FINANCIAL IMPACT**

The Proposed FY 2022-2023 is fiscally responsible in both revenue projections and estimated expenditures. Total appropriations in all budgeted funds for FY 2022-2023 total \$39,324,007, an increase of \$3,834,627 over the adopted FY 2021-2022 budget.

The table below reflects revenues and expenditures for each budgeted fund and the estimated contribution to fund balance at year-end for FY 2022-2023.

<b>Budgeted Fund</b>	<b>FTE’s</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Balance</b>
General Fund	3.25	\$18,578,133	\$18,578,133	\$0
Water/Wastewater Fund	3	\$10,961,405	\$10,918,006	\$43,399
Drainage Fund	0	\$360,015	\$245,459	\$114,556
Type B Economic Development Sales Tax Fund	0	\$1,809,435	\$1,327,948	\$481,487
Venue Sales Tax	0.50	\$2,337,483	\$2,325,170	\$12,313
Hotel Occupancy Tax Fund	0.25	\$1,345,957	\$1,345,957	\$0
Court Technology Fund	0	\$7,350	\$7,350	\$0
Court Security Fund	0	\$7,200	\$7,200	\$0
PEG Fund	0	\$40,350	\$5,500	\$34,850
Debt Service	0	\$4,716,276	\$4,563,285	\$152,991
<b>Totals</b>	<b>7</b>	<b>\$40,163,604</b>	<b>\$39,324,008</b>	<b>\$839,596</b>

### **ATTACHMENTS**

- Public Hearing Notice
- Ordinance No. 2265
- FY23 Budget Summary

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### **RECOMMENDED ACTION**

Motion to approve first reading of Ordinance No. 2265 adopting the FY 2022-2023 budget ending September 30, 2023.



## **NOTICE OF PUBLIC HEARING ON BUDGET**

The City Council for the City of Portland, Texas, will hold a public hearing on the Fiscal Year 2022-2023 Annual Operating Budget on Tuesday, September 13, 2022, at 5:00 p.m. in the City Council Chambers at City Hall, located at 1900 Billy G. Webb, Portland, Texas, 78374. The public hearing will be held for the purpose of receiving community input on the Budget.

The public may comment in-person at the public hearing, provide written comments through mail at the address above or by e-mail to [ahall@portlandtx.com](mailto:ahall@portlandtx.com). Any written comments will be included with the information provided to the City Council for their consideration.

This public hearing is being held in accordance with Section 5.08 of the City Charter and Section 102.0065 of the Texas Local Government Code.

**This budget will raise more total property taxes than last year's budget by \$1,948,247 or 21.52%, and of that amount \$1,287,485 is tax revenue to be raised from new property added to the tax roll this year.**

Copies of the Proposed Budget are available for inspection at City Hall during regular business hours and online at [portlandtx.com](http://portlandtx.com).

All interested citizens are encouraged to attend and express their views.

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2  
3 **ORDINANCE NO. 2265**  
4

5 **AN ORDINANCE ADOPTING A FUND LEVEL BUDGET FOR THE ENSUING**  
6 **FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30,**  
7 **2023, IN ACCORDANCE WITH THE CHARTER OF THE CITY OF PORTLAND,**  
8 **APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL**  
9 **ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH;**  
10 **PROVIDING FOR PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF**  
11 **THIS ORDINANCE AND FOR AN EFFECTIVE DATE THEREOF.**  
12

13 **WHEREAS**, the City Manager of the City of Portland has submitted to the City Council a  
14 proposed budget of the revenues of said City and the expenditures/expenses of conducting the  
15 affairs thereof and providing a complete financial plan for 2022-23 and which said proposed  
16 budget has been compiled from detailed information obtained from several departments,  
17 divisions, and offices of the City; and,  
18

19 **WHEREAS**, the City Council has received said City Manager's proposed budget, a copy of  
20 which proposed budget and all supporting schedules have been filed with the City Secretary of  
21 the City of Portland; and,  
22

23 **WHEREAS**, the City Council has held public hearings, workshops, and meetings to discuss the  
24 elements included in the budget and receive comments from citizens and other interested  
25 parties.  
26

27 **NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND,**  
28 **TEXAS:**  
29

30 **SECTION 1:** The fund Level Budget (revenues and expenditures) of the City of Portland for the  
31 2022– 2023 fiscal year is hereby adopted.  
32

33 **SECTION 2:** That the sum of \$18,578,133 is hereby appropriated out of the General Fund for  
34 the general government/public safety expenditures (capital items included) authorized in the  
35 budget document.  
36

37 **SECTION 3:** That the sum of \$4,563,285 is hereby appropriated out of the General Obligation  
38 Debt Service Fund for the purpose of paying the principal and interest due on general obligation  
39 bonds, certificates of obligation and tax notes.  
40

41 **SECTION 4:** That the sum of \$10,918,006 is hereby appropriated out of the Water/Wastewater  
42 Enterprise Fund for water and sanitary sewer system expenses (capital items included)  
43 authorized in the budget document including the sum of \$1,356,913 out of the  
44 Water/Wastewater Enterprise Fund revenues for the purpose of paying interest and principal  
45 due on revenue bonds and tax notes.  
46

47 **SECTION 5:** That the sum of \$1,327,948 is hereby appropriated out of the Type B Economic  
48 Development Tax Fund, for the Community Center operating expenditures (capital items  
49 included) authorized in the budget document including the sum of \$280,000 out of the Type B  
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Economic Development Tax Fund revenues for the purpose of paying interest and principal due on public improvement bonds (Community Center) and certificates of obligation (Library Expansion).

**SECTION 6:** That the sum of \$2,325,170 is hereby appropriated out of the Venue Sales Tax Fund for expenditures related to the operations of the aquatic center and sports complexes (capital items included) authorized in the budget document including the sum of \$495,995 out of the Venue Sales Tax Fund revenues for the purpose of paying interest and principal due on sales tax revenue bonds, certificates of obligation, and tax notes.

**SECTION 7:** That the sum of \$1,345,956 is hereby appropriated out of the Hotel Occupancy Tax Fund for expenditures (capital items included) related to the special activities authorized by the enabling legislation for the special revenue type.

**SECTION 8:** That the sum of \$7,350 is hereby appropriated out of the Court Technology Fund for expenditures related to the special activities authorized by the enabling legislation for the special revenue type.

**SECTION 9:** That the sum of \$7,200 is hereby appropriated out of the Court Security Fund for expenditures related to the special activities authorized by the enabling legislation for the special revenue type.

**SECTION 10:** That the sum of \$5,500 is hereby appropriated out of the Public, Educational, Governmental (PEG) Fund for expenditures related to the special activities authorized by the enabling legislation for the special revenue type.

**SECTION 11:** That the sum of \$245,459 is hereby appropriated out of the Drainage Enterprise Fund for drainage improvement expenses (capital items included) authorized in the budget document including the sum of \$161,809 out of the Drainage Enterprise Fund revenues for the purpose of paying interest and principal due on certificates of obligation.

**SECTION 12:** That ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 13:** That this ordinance shall be and remain in full effect upon its final passage and publication as herein provided.

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

**City of Portland, Texas**

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Cathy Skurow, Mayor

ATTEST:  
  

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Annette Hall, City Secretary

## City of Portland All Funds Budget Summary

ORDINANCE NO. 2265

2021-2022		2022-2023		
2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED TOTAL	2022-2023 BASELINE BUDGET	2022-2023 BUDGET REQUESTS	2022-2023 PROPOSED BUDGET

**GENERAL FUND**

TOTAL TAXES	\$ 11,471,535	\$ 11,515,899	\$ 12,612,823	\$ 528,212	\$ 13,141,035
TOTAL LICENSES AND PERMITS	\$ 430,478	\$ 306,592	\$ 470,478	\$ -	\$ 470,478
TOTAL FINES AND FORFEITURES	\$ 308,500	\$ 199,861	\$ 312,500	\$ -	\$ 312,500
TOTAL CHARGES FOR SERVICES	\$ 1,280,100	\$ 1,251,029	\$ 1,338,848	\$ -	\$ 1,338,848
TOTAL INTERGOVERNMENTAL	\$ 312,323	\$ 308,055	\$ 312,323	\$ -	\$ 312,323
TOTAL EARNINGS ON INVESTMENTS	\$ 118,080	\$ 4,620	\$ 6,000	\$ -	\$ 6,000
TOTAL CONTRIBUTIONS	\$ 8,000	\$ 23,118	\$ 8,000	\$ -	\$ 8,000
TOTAL OIL LEASES AND ROYALTIES	\$ 12,000	\$ 23,853	\$ 24,000	\$ -	\$ 24,000
TOTAL OTHER	\$ 176,200	\$ 146,435	\$ 146,200	\$ -	\$ 146,200
TOTAL FUND 01 REVENUES	\$ 14,117,216	\$ 13,779,462	\$ 15,231,172	\$ 528,212	\$ 15,759,384
TOTAL OTHER FINANCING SOURCES	\$ 2,705,625	\$ 2,705,625	\$ 2,760,000	\$ 58,750	\$ 2,818,750
<b>TOTAL REVENUE &amp; OTHER FIN SOURCES</b>	<b>\$ 16,822,841</b>	<b>\$ 16,485,087</b>	<b>\$ 17,991,172</b>	<b>\$ 586,962</b>	<b>\$ 18,578,133</b>
TOTAL 01-02 ADMINISTRATION	\$ 2,001,429	\$ 2,237,480	\$ 2,008,902	\$ 268,636	\$ 2,277,538
TOTAL 01-03 MKTG/COMM	\$ 60,847	\$ 69,207	\$ 61,379	\$ -	\$ 61,379
TOTAL 01-04 CITY COUNCIL	\$ 38,903	\$ 32,904	\$ 40,187	\$ -	\$ 40,187
TOTAL 01-06 FINANCE	\$ 752,618	\$ 724,035	\$ 792,701	\$ 12,500	\$ 805,201
TOTAL 01-07 I.T.DEPARTMENT	\$ 755,635	\$ 552,650	\$ 605,433	\$ -	\$ 605,433
TOTAL 01-10 POLICE ADMINISTRATION	\$ 5,576,708	\$ 5,386,232	\$ 6,131,165	\$ 88,000	\$ 6,219,165
TOTAL 01-14 FIRE DEPARTMENT	\$ 2,786,481	\$ 2,526,976	\$ 2,860,909	\$ 46,576	\$ 2,907,485
TOTAL 01-15 ANIMAL CONTROL	\$ 207,087	\$ 204,908	\$ 224,669	\$ -	\$ 224,669
TOTAL 01-19 MUNICIPAL COURT	\$ 138,612	\$ 134,990	\$ 154,014	\$ -	\$ 154,014
TOTAL 01-20 GENERAL SERVICES DEPT	\$ 306,085	\$ 325,427	\$ 344,139	\$ 23,750	\$ 367,889
TOTAL 01-21 STREET MAINTENANCE	\$ 849,814	\$ 888,464	\$ 1,264,462	\$ 95,000	\$ 1,359,462
TOTAL 01-23 VEHICLE MAINTENANCE	\$ 99,375	\$ 101,524	\$ 99,347	\$ -	\$ 99,347
TOTAL 01-26 DEVELOPMENT SERVICES	\$ 621,815	\$ 466,824	\$ 659,618	\$ -	\$ 659,618
TOTAL 01-50 PARK MAINTENANCE	\$ 646,797	\$ 660,623	\$ 684,659	\$ 17,500	\$ 702,159
TOTAL 01-51 COMMUNITY CENTER	\$ 871,524	\$ 880,996	\$ 842,480	\$ 35,000	\$ 877,480
TOTAL 01-53 KIDS KLUB/KIDS KAMP	\$ 342,178	\$ 346,608	\$ 398,679	\$ -	\$ 398,679
TOTAL 01-55 SENIOR CITIZENS CENTER	\$ 141,021	\$ 136,667	\$ 150,701	\$ -	\$ 150,701
TOTAL 01-56 SKATE PARK	\$ 6,750	\$ 6,500	\$ 6,750	\$ -	\$ 6,750
TOTAL 01-60 LIBRARY	\$ 619,162	\$ 619,722	\$ 660,978	\$ -	\$ 660,978
<b>TOTAL FUND 01 EXPENDITURES</b>	<b>\$ 16,822,841</b>	<b>\$ 16,302,737</b>	<b>\$ 17,991,171</b>	<b>\$ 586,962</b>	<b>\$ 18,578,133</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ (0)</b>	<b>\$ 182,350</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (0)</b>
TOTAL DRAWS ON FB	\$ (633,457)	\$ (815,983)	\$ (133,457)	\$ -	\$ (133,457)
NET CHANGE IN FUND BALANCE	\$ (633,457)	\$ (633,633)	\$ (133,457)	\$ 0	\$ (133,457)

**UTILITY FUND**

<b>TOTAL FUND 02 REVENUES</b>	<b>\$ 10,249,910</b>	<b>\$ 10,247,005</b>	<b>\$ 10,961,405</b>	<b>\$ -</b>	<b>\$ 10,961,405</b>
TOTAL 02-02 ADMINISTRATION	\$ 3,844,226	\$ 3,686,236	\$ 4,537,980	\$ 195,670	\$ 4,733,650
TOTAL 02-05 UTILITY BILLING	\$ 322,310	\$ 315,110	\$ 322,281	\$ -	\$ 322,281
TOTAL 02-30 WATER DISTRIBUTION	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL 02-32 WASTEWATER COLLECTION	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL 02-33 WATER/WASTEWATER OPERATIONS	\$ 4,246,265	\$ 4,109,438	\$ 4,319,505	\$ 181,000	\$ 4,500,505
TOTAL 02-34 WASTEWATER TREATMENT	\$ 1,077,949	\$ 1,384,270	\$ 1,276,570	\$ 85,000	\$ 1,361,570
<b>TOTAL FUND 02 EXPENSES</b>	<b>\$ 9,490,748</b>	<b>\$ 9,495,054</b>	<b>\$ 10,456,336</b>	<b>\$ 461,670</b>	<b>\$ 10,918,006</b>
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$ 759,162</b>	<b>\$ 751,951</b>	<b>\$ 505,069</b>	<b>\$ (461,670)</b>	<b>\$ 43,399</b>
TOTAL DRAWS ON RETAINED EARNINGS	\$ (800,000)	\$ (1,547,896)	\$ -	\$ (100,000)	\$ (100,000)
NET CHANGE IN RETAINED EARNINGS	\$ (40,838)	\$ (795,945)	\$ 505,069	\$ (561,670)	\$ (56,601)

**VENUE SALES TAX FUND**

TOTAL FUND 21 REVENUES	\$ 2,154,712	\$ 2,177,862	\$ 2,340,483	\$ -	\$ 2,337,483
TOTAL FUND 21 EXPENDITURES	\$ 2,121,711	\$ 2,256,582	\$ 2,259,950	\$ 95,170	\$ 2,325,170
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 33,000</b>	<b>\$ (78,720)</b>	<b>\$ 80,533</b>	<b>\$ (95,170)</b>	<b>\$ 12,313</b>
TOTAL DRAWS ON FUND BALANCE	\$ (31,698)	\$ (31,698)	\$ (31,698)	\$ -	\$ (31,698)
NET CHANGE IN FUND BALANCE	\$ 1,302	\$ (110,418)	\$ 48,835	\$ (95,170)	\$ (19,385)

## City of Portland All Funds Budget Summary

ORDINANCE NO. 2265

2021-2022		2022-2023		
2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED TOTAL	2022-2023 BASELINE BUDGET	2022-2023 BUDGET REQUESTS	2022-2023 PROPOSED BUDGET

### TYPE B SALES TAX FUND

TOTAL FUND 12 REVENUES	\$ 1,594,126	\$ 1,723,035	\$ 1,809,435	\$ -	\$ 1,809,435
TOTAL FUND 12 EXPENDITURES	\$ 1,173,585	\$ 1,235,571	\$ 1,269,198	\$ 58,750	\$ 1,327,948
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 420,541</b>	<b>\$ 487,464</b>	<b>\$ 540,237</b>	<b>\$ (58,750)</b>	<b>\$ 481,487</b>
TOTAL DRAWS ON FUND BALANCE	\$ (31,698)	\$ (31,698)	\$ (31,698)	\$ -	\$ (31,698)
NET CHANGE IN FUND BALANCE	\$ 388,843	\$ 455,766	\$ 508,539	\$ (58,750)	\$ 449,789

### HOTEL OCCUPANCY TAX FUND

TOTAL FUND 12 REVENUES	\$ 1,029,700	\$ 1,182,821	\$ 1,345,957	\$ -	\$ 1,345,957
TOTAL FUND 12 EXPENDITURES	\$ 1,029,700	\$ 999,872	\$ 1,192,536	\$ 153,420	\$ 1,345,956
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 182,949</b>	<b>\$ 153,420</b>	<b>\$ (153,420)</b>	<b>\$ 0</b>
TOTAL DRAWS ON FUND BALANCE	\$ -	\$ (786,921)	\$ -	\$ (145,000)	\$ (145,000)
NET CHANGE IN FUND BALANCE	\$ 0	\$ (603,972)	\$ 153,420	\$ (298,420)	\$ (145,000)

### COURT TECHNOLOGY FUND

TOTAL FUND 13 REVENUES	\$ 7,350	\$ 6,078	\$ 7,350	\$ -	\$ 7,350
TOTAL FUND 13 EXPENDITURES	\$ 7,350	\$ 5,394	\$ 7,350	\$ -	\$ 7,350
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 684</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
TOTAL DRAWS ON FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ -	\$ 684	\$ -	\$ -	\$ -

### COURT SECURITY FUND

TOTAL FUND 14 REVENUES	\$ 7,200	\$ 9,250	\$ 7,200	\$ -	\$ 7,200
TOTAL FUND 14 EXPENDITURES	\$ 7,200	\$ -	\$ 7,200	\$ -	\$ 7,200
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 9,250</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
TOTAL DRAWS ON FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ -	\$ 9,250	\$ -	\$ -	\$ -

### PEG FUND

TOTAL FUND 16 REVENUES	\$ 40,350	\$ 39,215	\$ 40,350	\$ -	\$ 40,350
TOTAL FUND 16 EXPENDITURES	\$ 5,500	\$ 2,263	\$ 5,500	\$ -	\$ 5,500
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 34,850</b>	<b>\$ 36,952</b>	<b>\$ 34,850</b>	<b>\$ -</b>	<b>\$ 34,850</b>
TOTAL DRAWS ON FUND BALANCE	\$ (250,000)	\$ (250,000)	\$ -	\$ -	\$ -
NET CHANGE IN FUND BALANCE	\$ (215,150)	\$ (213,048)	\$ 34,850	\$ -	\$ 34,850

### DRAINAGE FUND

TOTAL FUND 18 REVENUES	\$ 360,015	\$ 360,015	\$ 360,015	\$ -	\$ 360,015
TOTAL FUND 18 EXPENSES	\$ 267,459	\$ 258,511	\$ 245,459	\$ -	\$ 245,459
<b>REVENUES OVER/(UNDER) EXPENSES</b>	<b>\$ 92,556</b>	<b>\$ 101,504</b>	<b>\$ 114,556</b>	<b>\$ -</b>	<b>\$ 114,556</b>
TOTAL DRAWS ON FUND BALANCE	\$ (900,000)	\$ (905,307)	\$ (200,000)	\$ -	\$ (200,000)
NET CHANGE IN FUND BALANCE	\$ (807,444)	\$ (803,803)	\$ (85,444)	\$ -	\$ (85,444)

### DEBT SERVICE FUND

TOTAL FUND 11 REVENUES	\$ 4,368,548	\$ 4,367,903	\$ 4,716,276	\$ -	\$ 4,716,276
TOTAL FUND 11 EXPENDITURES	\$ 4,563,285	\$ 4,563,285	\$ 4,563,285	\$ -	\$ 4,563,285
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ (194,737)</b>	<b>\$ (195,382)</b>	<b>\$ 152,991</b>	<b>\$ -</b>	<b>\$ 152,991</b>

<b>ALL FUNDS TOTAL REVENUES</b>	<b>\$ 36,634,751</b>	<b>\$ 36,598,271</b>	<b>\$ 39,579,642</b>	<b>\$ 586,962</b>	<b>\$ 40,163,604</b>
<b>ALL FUNDS TOTAL EXPENDITURES</b>	<b>\$ 35,489,380</b>	<b>\$ 35,119,268</b>	<b>\$ 37,997,986</b>	<b>\$ 1,355,972</b>	<b>\$ 39,324,008</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>\$ 1,145,372</b>	<b>\$ 1,479,003</b>	<b>\$ 1,581,657</b>	<b>\$ (769,010)</b>	<b>\$ 839,596</b>



portland

**AGENDA TITLE**      **PUBLIC HEARING ON PROPOSED TAX INCREASE:** THE CITY COUNCIL WILL CONDUCT A PUBLIC HEARING TO SOLICIT COMMENTS FROM CITIZENS AND OTHER INTERESTED PARTIES CONCERNING A PROPOSED INCREASE OF TOTAL TAX REVENUES.

**ORDINANCE NO. 2266 – ADOPTING 2022 AD VALOREM TAX RATE:**  
THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2266 WHICH ADOPTS THE AD VALOREM TAX RATE AND ESTABLISHES A TAX LEVY FOR THE YEAR 2022.

**MEETING DATE**      9/20/2022

**DEPARTMENT**      Finance

**SUBMITTED BY**      Aldilia Martin, Director of Finance

**EXECUTIVE SUMMARY**

The City’s FY 2022-2023 Proposed Budget is predicated on an ad valorem tax rate of \$0.627741 per \$100 valuation. This is an increase of \$.029124, 7.72%, per \$100 valuation from the NNR M&O Rate; an increase of \$.043956, 7.53%, per \$100 valuation from the NNR Rate, and an decrease of \$0.029316, -4.46%, per \$100 valuation over the Adopted 2021 Rate.

The proposed ad valorem tax rate of \$0.627741 applied to the 2022 Certified Appraisal Roll provides an estimated tax levy amount of \$11,003,468.

**PRIOR ACTIONS OR REVIEWS**

- *August 10, 2022* – The City Council reviewed the Proposed FY 2022-2023 Budget during a budget workshop. The addition of new employees and the purchase of capital items as well as the Capital Improvement Program were discussed during the budget workshop.
- *August 16, 2022* – The City Council received a presentation of the FY23 Budget from the City Manager and set the date of the public hearing on the proposed tax increase.

**DETAILS / STAFF ANALYSIS**

The FY23 Proposed Budget and Tax Rate both consider the ongoing need to provide essential City Services, while mindfully keeping the financial impact on Portland citizens minimized. The average citizen will see an increase of approximately \$71, 5%, on their property tax bill.

The FY 2022-2023 Budget will raise more total property taxes than last year’s budget by \$1,948,247, and of that amount \$1,287,485 is tax revenue to be raised from new property

added to the tax roll this year. Of that increase, \$687,730 will go towards Debt Service, while \$1,260,516 will go to General Fund Maintenance & Operations (M&O). The increase in M&O revenue will support 6 additions to Public Safety, Public Works, and IT personnel, as well as critical capital and infrastructure maintenance programs.

The table below shows the structure of the 2022 Tax Rate:

	<b>2022 Tax Rate</b>
Maintenance & Operations Component (General Fund)	\$0.406149 per \$100
Interest & Sinking Component (Debt Service Fund)	\$0.221592 per \$100
<b>Total Tax Rate</b>	<b>\$0.627741 per \$100</b>

(Per Texas Tax Code, a taxing unit authorized to pay both Maintenance & Operations (M&O) and Debt Service (I&S) with property taxes must adopt its rate as two separate components. The vote must be worded clearly to identify the two elements of the tax rate.)

**ALTERNATIVES CONSIDERED**

No alternatives are recommended. The proposed tax rate is the rate required to support the FY23 Proposed Budget.

**FINANCIAL IMPACT**

The 2022 Tax Rate will support the FY 2022-2023 Budget with a total tax levy of \$11,003,468. The tax increase will impact the average citizen by \$71, 5%, by \$68.85, 4.69% on their annual tax bill.

**ATTACHMENTS**

- Public Hearing Notice
- Ordinance No. 2266

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**RECOMMENDED ACTION**

Motion to approve the first reading of Ordinance No. 2266 that sets the maintenance and operation portion of the tax rate at \$0.406149 and the debt service rate at \$0.221592 for a total ad valorem tax rate of \$0.627741 per \$100 valuation for FY 2022-2023 with an estimated 2022 tax levy amount of \$11,003,468.

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.627741 per \$100 valuation has been proposed by the governing body of City of Portland.

PROPOSED TAX RATE	\$0.627741 per \$100
NO-NEW-REVENUE TAX RATE	\$0.583785 per \$100
VOTER-APPROVAL TAX RATE	\$0.627741 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Portland from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that City of Portland may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Portland is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 13, 2022 AT 5:00pm AT Portland City Hall, 1900 Billy G. Webb Dr., Portland, TX 78374.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Portland is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of City of Portland at their offices or by attending the public hearing mentioned above.

**YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:**

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

**FOR the proposal:** Mayor Skurow  
Council Member Sutton

Mayor Pro Tem Green  
Council Member Albrecht

**AGAINST the proposal:**

**PRESENT** and not voting:

**ABSENT:** Council Member Wilson  
Council Member Bethel

Council Member Moore

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Portland last year to the taxes proposed to be imposed on the average residence homestead by City of Portland this year.

	2021	2022	Change
<b>Total tax rate (per</b>	\$0.657057	\$0.627741	decrease of -0.029316, or

<b>\$100 of value)</b>			-4.46%
<b>Average homestead taxable value</b>	\$223,387	\$244,787	increase of 21,400, or 9.58%
<b>Tax on average homestead</b>	\$1,467.78	\$1,536.63	increase of 68.85, or 4.69%
<b>Total tax levy on all properties</b>	\$9,055,221	\$11,003,468	increase of 1,948,247, or 21.52%

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For assistance with tax calculations, please contact the tax assessor for City of Portland at 361-364-9373 or , or visit [www.co.san-patricio.tx.us](http://www.co.san-patricio.tx.us) for more information.

1 **ORDINANCE NO. 2266**

2  
3 **AN ORDINANCE LEVYING TAXES FOR THE CITY OF PORTLAND, TEXAS FOR THE**  
4 **TAX YEAR 2022, PROVIDING FOR A DATE OF WHICH SUCH TAXES BECOME**  
5 **DELINQUENT; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY**  
6 **TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR PENALTY**  
7 **AND INTEREST TO AND EFFECTIVE DATE THEREOF; PROVIDING FOR A 20%**  
8 **COLLECTION FEE; PROVIDING FOR PUBLICATION OF THE CAPTION OF THIS**  
9 **ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE THEREOF.**

10  
11  
12 **BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND, TEXAS:**

13  
14 **SECTION 1:** There should be and is hereby levied and ordered to be assessed and collected for  
15 the following rate of taxes for the City of Portland, Texas, for the year 2022 to provide for the  
16 expenditures of said City for the fiscal year ending September 30, 2023, and to provide for the  
17 payments of indebtedness, interest and sinking funds for the City of Portland, to-wit:

18  
19 (a) For the general revenue of the General Fund, \$0.406149 dollars  
20 (40.6149 cents) on each \$100.00 valuation of all taxable property  
21 within said City.

22  
23 (b) For the revenue to pay General Obligation indebtedness and  
24 related fees, \$0.221592 dollars (22.1592 cents) on each \$100.00  
25 valuation of all taxable property within said City.

26  
27 **SECTION 2:** The taxes assessed and levied hereby are due and payable on October 1, 2022,  
28 and shall be payable not later than January 31, 2023. The penalties and interest provided for  
29 herein shall accrue after January 31, 2023, on all taxes remaining unpaid after that date. No  
30 penalty or interest shall be due on taxes paid prior to that date.

31  
32 **SECTION 3:** In addition to the taxes assessed and levied herein, there is also assessed and  
33 levied for the failure to pay taxes due as herein specified, a penalty in the amount of 6% for the  
34 first month, plus 1% for each additional month of delinquency. The penalty shall be 12% on all  
35 taxes remaining unpaid on July 1, 2023. And, in addition thereto, there is hereby levied and  
36 assessed interest at the rate of 1% per month, or any part thereof, of all taxes which become  
37 delinquent by the failure or refusal to pay the taxes as herein specified.

38  
39 **SECTION 4:** In addition to the taxes and penalty and interest assessed and levied herein, there  
40 is also assessed and levied a 20% collection fee on all taxes and penalty and interest that become  
41 delinquent and remain unpaid. For all tangible personal property accounts, the effective date  
42 for the 20% collection fee will be 60 days following the delinquency date of February 1, 2023.  
43 The effective date of the collection fee for all delinquent real property accounts will be July 1,  
44 2023.

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**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 Skurow, Mayor

ATTEST:  
  
\_\_\_\_\_  
Annette Hall, City Secretary