



# CITY COUNCIL AGENDA

## NOTICE OF SPECIAL MEETING

Tuesday, August 26, 2014

7:00 p.m.

City Hall - Council Chamber

Daniel P. Moore Community Center Complex

1900 Billy G. Webb Drive

Portland, Texas

1. **CALL TO ORDER:** MAYOR KREBS
2. **RATIFICATION OF DECISIONS OF BOARD OF DIRECTORS:** THE CITY COUNCIL WILL CONSIDER RATIFYING THE AUGUST 19, 2014 DECISIONS OF THE PORTLAND COMMUNITY CENTER COMPLEX DEVELOPMENT CORPORATION BOARD OF DIRECTORS - MAYOR KREBS
3. **ORDINANCE NO. 2090 - AMENDING CURRENT FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2090 WHICH AMENDS THE 2013-2014 FISCAL YEAR BUDGET - DIRECTOR OF FINANCE
4. **PUBLIC HEARING - ADOPTION OF PROPOSED 2014-2015 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 2014-2015 FISCAL YEAR BUDGET - CITY MANAGER AND DIRECTOR OF FINANCE
5. **ORDINANCE NO. 2091 - ADOPTING 2014-2015 FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2091 WHICH ADOPTS THE 2014-2015 FISCAL YEAR BUDGET - DIRECTOR OF FINANCE
6. **ORDINANCE NO. 2092 - ADOPTING AD VALOREM TAX RATE:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2092 WHICH ADOPTS THE AD VALOREM TAX RATE FOR 2014 - DIRECTOR OF FINANCE

**THE TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.08 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$50.00.**

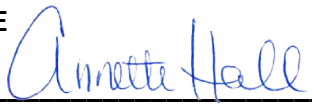
**7. ADJOURNMENT: MAYOR KREBS**

**NOTICE OF ASSISTANCE**

If you plan to attend this public meeting and you have a disability that requires special arrangements to be made, please contact City Secretary Annette Hall (361) 777-4513 or [annette.hall@portlandtx.com](mailto:annette.hall@portlandtx.com)) in advance of the meeting. Reasonable accommodations will be made to facilitate your participation. The City Hall is wheelchair accessible and specially marked parking spaces are located in front of its entrance. Special seating will be provided in the Council Chamber during the meeting.

**BRILLE IS NOT AVAILABLE**

**Posted:** August 22, 2014 by 5:00 p.m.  
Portland City Hall

**By:**   
Annette Hall  
City Secretary

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|---------------------|--|
| <b>AGENDA TITLE</b> | <b><u>ORDINANCE NO. 2090 – AMENDING CURRENT FISCAL YEAR BUDGET:</u></b><br>THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2090 WHICH AMENDS THE 2013-2014 FISCAL YEAR BUDGET. |
| <b>MEETING DATE</b> | 8/26/2014  |
| <b>DEPARTMENT</b>   | Finance  |
| <b>SUBMITTED BY</b> | Michel Sorrell, Director of Finance  |

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### **EXECUTIVE SUMMARY**

Developing a budget is based on forecasting and experience and initially not all information may be available or known. Over the course of the budget year, information comes in that clarifies or realigns forecasted information or sheds light on new items that may affect the operating budget. The projected year-end adjustment to the 2014 Budget recognizes and incorporates new and updated information and material changes in operations.

### **PRIOR ACTIONS OR REVIEWS**

The City Council adopted by Ordinance No. 2075, a fund level budget ending September 30, 2014, on September 3, 2013 after a second (final) reading. The City Council amended the 2013-2014 Budget after a second (final) reading of Ordinance No. 2088 on May 6, 2014.

### **DETAILS / STAFF ANALYSIS**

The year-end adjustment includes an increase in sales tax by 2.5% adjusting revenues in three funds upward. The year-end adjustment also incorporates the budgeted expenses to account for the implementation of the compensation structure and across the board increase, and to reduce operations costs related to the change in funding of capital improvements. Several capital projects that were slated for the fiscal year 2013-2014 have been moved to the following fiscal year. Either the projects could not be completed within this year or have been rolled into other capital projects. The 5-year Capital Improvement Program for 2014-2019 was adopted by Resolution No. 685 on August 5, 2014.

### **ALTERNATIVES CONSIDERED**

There is no viable alternative. Amending the budget at year end insures an accurate view of the City's activities throughout the year and reconciles actual revenues and expenses. Performing a year-end adjustment produces a more accurate and reliable operations budget.

**FINANCIAL IMPACT**

The following table shows the mid-year amended budgets, increases and (decreases), projected year-end totals and change in fund reserves. The results depict a more accurate reflection of operating budgets if a year-end amendment is adopted.

|   | <b>Amended<br/>Total</b> | <b>Projected Year-<br/>End Total</b> | <b>Increase<br/>(Decrease)</b> | <b>Change in<br/>Fund Reserves</b> |
|---|--------------------------|--------------------------------------|--------------------------------|------------------------------------|
| <b>General Fund</b>                           |                          |                                      |                                |                                    |
| Revenues                                      | \$ 10,592,626            | \$ 10,330,499                        | \$ (262,127)                   |                                    |
| Expenditures                                  | \$ 10,585,888            | \$ 10,309,975                        | \$ (275,913)                   | \$ 20,524                          |
| <b>Water/Wastewater Fund</b>                  |                          |                                      |                                |                                    |
| Revenues                                      | \$ 6,714,967             | \$ 5,989,033                         | \$ (725,934)                   |                                    |
| Expenditures                                  | \$ 6,638,412             | \$ 5,984,899                         | \$ (653,513)                   | \$ 4,134                           |
| <b>Debt Service Fund</b>                      |                          |                                      |                                |                                    |
| Revenues                                      | \$ 1,218,385             | \$ 1,248,238                         | \$ 29,853                      |                                    |
| Expenditures                                  | \$ 1,197,064             | \$ 1,186,289                         | \$ (10,775)                    | \$ 61,949                          |
| <b>4B Economic Development Sales Tax Fund</b> |                          |                                      |                                |                                    |
| Revenues                                      | \$ 1,081,375             | \$ 1,108,755                         | \$ 27,380                      |                                    |
| Expenditures                                  | \$ 731,621               | \$ 749,209                           | \$ 17,588                      | \$ 359,546                         |
| <b>Drainage Fund</b>                          |                          |                                      |                                |                                    |
| Revenues                                      | \$ 275,100               | \$ 276,030                           | \$ 930                         |                                    |
| Expenditures                                  | \$ 194,258               | \$ 190,124                           | \$ (4,134)                     | \$ 85,906                          |
| <b>Restricted Use Fund</b>                    |                          |                                      |                                |                                    |
| Revenues                                      | \$ 536,350               | \$ 545,870                           | \$ 9,520                       |                                    |
| Expenditures                                  | \$ 406,945               | \$ 271,524                           | \$ (135,421)                   | \$ 276,346                         |
| <b>Venue Tax Fund</b>                         |                          |                                      |                                |                                    |
| Revenues                                      | \$ 1,236,225             | \$ 1,267,775                         | \$ 31,550                      |                                    |
| Expenditures                                  | \$ 1,067,908             | \$ 1,063,840                         | \$ (4,068)                     | \$ 203,935                         |

**ATTACHMENTS**

Ordinance No. 2090

**RECOMMENDED ACTION**

Motion to approve first reading of Ordinance No. 2090 amending the FY 2014 budget ending September 30, 2014.

**ORDINANCE NO. 2090**

**AN ORDINANCE AMENDING AND ADJUSTING ORDINANCE NO. 2075 PASSED ON THE 3rd OF SEPTEMBER 2013, ADOPTING THE FUND LEVEL BUDGET FOR THE CITY OF PORTLAND FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2014, AND MAKING SUPPLEMENTAL APPROPRIATIONS AND ADJUSTMENTS FOR SAID FISCAL YEAR; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH, PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE; AND AN EFFECTIVE DATE THEREOF.**

**WHEREAS**, during the fiscal year of the City of Portland ending the 30th day of September 2014, the City Manager has indicated to the City Council that there are amendments and adjustments necessary to the present Budget adopted by Ordinance 2075 passed on the 3rd day of September 2013; and,

**WHEREAS**, a previous amendment to the present Budget was made by Ordinance 2088, passed on May 6, 2014,

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND, TEXAS, AS FOLLOWS, TO-WIT:**

**SECTION 1:** That the attached amendments and adjustments shall be made to the Budget for the fiscal year of the City of Portland ending the 30th day of September, 2014.

**SECTION 2:** That this Ordinance repeals all ordinances in conflict herewith.

**SECTION 3:** That this Ordinance shall be in full force and effect from and after the date of its adoption, approval, and required publication of its caption.

Duly approved and passed to second reading by the City Council of the City of Portland, Texas on the first reading, August 26, 2014.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, September 2, 2014.

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David Krebs  
Mayor

ATTEST:

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Annette Hall  
City Secretary

|                     |   |
|---------------------|---|
| <b>AGENDA TITLE</b> | <b><u>PUBLIC HEARING – ADOPTION OF PROPOSED 2014-2015 FISCAL YEAR BUDGET</u></b><br>THE CITY COUNCIL WILL CONDUCT A PUBLIC HEARING TO SOLICIT COMMENTS FROM CITIZENS AND OTHER INTERESTED PARTIES CONCERNING THE ADOPTION OF THE PROPOSED 2014-2015 FISCAL YEAR BUDGET. |
| <b>MEETING DATE</b> | 8/26/2014   |
| <b>DEPARTMENT</b>   | Finance   |
| <b>SUBMITTED BY</b> | Michel Sorrell, Director of Finance   |

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### **EXECUTIVE SUMMARY**

In accordance with Section 5.08 of the Portland City Charter, the City Council will hold a public hearing on the annual budget. Notice of this public hearing was advertised in the City's official newspaper on August 7, 2014. In addition, the notice was posted on the City's webpage and at City Hall. Copies of the budget were made available for public review for the past two weeks at City Hall and the Library.

### **PRIOR ACTIONS OR REVIEWS**

The City Council met in a budget workshop on July 30, 2014 to review the Proposed 2014-2015 Budget. During the budget workshop new positions, new programs and capital purchases are discussed to determine what services met the needs of the citizens. The Proposed 2014-2015 budget consists of total revenues in the amount of \$23,354,835 and total expenditures of \$22,417,835.

### **DETAILS / STAFF ANALYSIS**

The budget document is based on conservative forecasting, historical trends, and experience from the many contributors, including departments, consultants, and other governmental agencies.

### **ALTERNATIVES CONSIDERED**

The public hearing on the budget adoption is required by City Charter Section, 5.08.

### **FINANCIAL IMPACT**

If the Proposed 2014-2015 Budget is not adopted the City will automatically revert to the prior year's budget by law. This budget would not properly reflect the new staffing, programs, and capital purchases needed in the upcoming fiscal year.

**ATTACHMENTS**

None

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**RECOMMENDED ACTION**

Motion to conduct the public hearing on the 2014– 2015 City of Portland Budget

|                     |  |
|---------------------|--|
| <b>AGENDA TITLE</b> | <b><u>ORDINANCE NO. 2091 – ADOPTING 2014-2015 FISCAL YEAR BUDGET:</u></b><br>THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2091 WHICH ADOPTS THE 2014-2015 FISCAL YEAR BUDGET. |
| <b>MEETING DATE</b> | 8/26/2014  |
| <b>DEPARTMENT</b>   | Finance  |
| <b>SUBMITTED BY</b> | Michel Sorrell, Director of Finance  |

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**EXECUTIVE SUMMARY**

The Proposed 2014-2015 Budget has been constructed to meet the needs of our citizens and to provide excellent customer service, consistent with the Strategic Operating Plan. The Budget for 2014-2015 includes an increase in public safety staffing, necessary capital purchases and emphasis on infrastructure.

As the City continues to see more growth in housing, industry and other commercial/retail areas, the additional staffing of three (3) firefighters and one (1) dispatcher starting in May of 2015 should match the growing public safety needs.

**PRIOR ACTIONS OR REVIEWS**

The City Council met in a budget workshop on July 30, 2014 to review the Proposed 2014-2015 Budget. During the budget workshop new positions, new programs and capital purchases are discussed to determine what services meet the needs of the citizens.

**DETAILS / STAFF ANALYSIS**

The budget document is based on conservative forecasting, historical trends, and experience from the many contributors, including departments, consultants, and other governmental agencies.

**ALTERNATIVES CONSIDERED**

The City would be mandated to utilize the budget from this fiscal year if a proposed budget is not adopted. The current 2013-2014 budget is designed for the current year operating needs while the Proposed 2014-2015 budget is predicated on new staffing requirements, changing capital needs, and debt service requirements. Opting to continue with this year's budget would not properly reflect the operational revenues and expenditures needed in order to continue providing high quality service to the citizens of Portland.



**FINANCIAL IMPACT**

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

| <b>Budgeted Fund</b>   | <b>Revenues</b>     | <b>Expenditures</b> | <b>Balance</b>   |
|--|---------------------|---------------------|------------------|
| General Fund   | \$10,637,484        | \$10,637,428        | \$56             |
| Water/Wastewater Enterprise Fund   | \$6,442,212         | \$6,439,296         | \$2,916          |
| Debt Service   | \$1,760,804         | \$1,752,723         | \$8,081          |
| 4B Economic Development Sales Tax Fund   | \$1,668,200         | \$1,263,543         | \$404,657        |
| Drainage Enterprise Fund   | \$352,535           | \$270,907           | \$81,628         |
| Restricted Use Fund  | \$918,100           | \$638,589           | \$279,511        |
| Venue Sales Tax  | \$1,575,500         | \$1,415,349         | \$160,151        |
| <b>Totals</b>  | <b>\$23,354,835</b> | <b>\$22,417,835</b> | <b>\$937,000</b> |
| <i>All funds in the 2015 Budget include a draw on fund reserves to finance capital improvements.</i> |                     |                     |                  |

**ATTACHMENTS**

Ordinance No. 2091

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**RECOMMENDED ACTION**

Motion to approve first reading of Ordinance No. 2091 adopting the FY 2015 budget ending September 30, 2015

**ORDINANCE NO. 2091**

**AN ORDINANCE ADOPTING A FUND LEVEL BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1, 2014, AND ENDING SEPTEMBER 30, 2015, IN ACCORDANCE WITH THE CHARTER OF THE CITY OF PORTLAND, APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; PROVIDING FOR PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF THIS ORDINANCE AND FOR AN EFFECTIVE DATE THEREOF.**

**WHEREAS**, the City Manager of the City of Portland has submitted to the City Council a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof and providing a complete financial plan for 2014-15 and which said proposed budget has been compiled from detailed information obtained from several departments, divisions, and offices of the City; and,

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

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

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

**SECTION 1:** The fund Level Budget (revenues and expenditures) of the City of Portland for the 2014– 2015 fiscal year is hereby adopted.

**SECTION 2:** That the sum of \$10,637,428 is hereby appropriated out of the General Fund for the general government/public safety expenditures (capital items included) authorized in the budget document.

**SECTION 3:** That the sum of \$1,752,723 is hereby appropriated out of the General Obligation Debt Service Fund for the purpose of paying the principal and interest due on general obligation bonds and certificates of obligation.

**SECTION 4:** That the sum of \$6,436,296 is hereby appropriated out of the Water/Wastewater Enterprise Fund for water and sanitary sewer system expenses (capital items included) authorized in the budget document including the sum of \$1,380,935 out of the Water/Wastewater Enterprise Fund revenues for the purpose of paying interest and principal due on revenue bonds.

**SECTION 5:** That the sum of \$1,263,543 is hereby appropriated out of the 4B Economic Development Tax Fund, for the Community Center operating expenditures and to pay \$215,437 principal & interest due on public improvement bonds (Community Center) and certificates of obligation (Library Expansion).

**SECTION 6:** That the sum of \$1,415,349 is hereby appropriated out of the Venue Sales Tax Fund for expenditures related to the operations of the aquatic center, payment of \$378,100 interest and principal due on certificates of obligation, and city-wide parks maintenance and operations.

**SECTION 7:** That the sum of \$638,589 is hereby appropriated out of the Restricted Use Fund for expenditures related to the special activities authorized by the enabling legislation for each special revenue type.

**SECTION 8:** That the sum of \$270,907 is hereby appropriated out of the Drainage Enterprise Fund for expenses to improve drainage throughout the City and pay \$174,772 principal and interest due on certificates of obligation.

**SECTION 9:** That ordinances or parts of ordinances in conflict herewith are hereby repealed.

**SECTION 10:** That this ordinance shall be and remain in full force and effect from and after its final passage and publication as herein provided.

**SECTION 11:** This Ordinance shall take effect on October 1, 2014.

Duly approved by the City Council of the City of Portland, Texas on the first reading,  
August 26, 2014.

Duly approved by the City Council of the City of Portland, Texas on the second reading,  
September 2, 2014.

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David Krebs  
Mayor

ATTEST:

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Annette Hall  
City Secretary



## CITY COUNCIL ACTION ITEM

**AGENDA TITLE**      **ORDINANCE NO. 2092 – ADOPTING AD VALOREM TAX RATE:**  
 THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2092 WHICH ADOPTS THE AD VALOREM TAX RATE FOR 2014.

**MEETING DATE**      8/26/2014

**DEPARTMENT**      Finance

**SUBMITTED BY**      Michel Sorrell, Director of Finance

### **EXECUTIVE SUMMARY**

The Tax Code requires that the governing body adopt the tax rate no less than three days but no more than 14 days after the second public hearing. The City held two public hearings, the first on August 14, 2014 and the second on August 19, 2014. This will be the first reading of Ordinance No. 2092 adopting the proposed ad valorem tax rate. The second (final) reading will be held on September 2, 2014.

### **PRIOR ACTIONS OR REVIEWS**

Two public hearings were conducted on the proposed ad valorem tax rate. Those hearings were held August 14, 2014 and August 19, 2014.

### **DETAILS / STAFF ANALYSIS**

The 2014-2015 Budget will increase the ad valorem tax revenue compared to the prior year by \$422,544. This increase in ad valorem tax revenue will support an increase in public safety and continued infrastructure. The table below shows the structure of the 2014 Tax Rate:

|   | <u>Tax Rate - 2014</u>    |
|---|---------------------------|
| Maintenance & Operations Component (General Fund) | 42.5827¢ per \$100        |
| Interest & Sinking Component (Debt Service Fund)  | 17.4803¢ per \$100        |
| <b>Total Tax Rate</b>                             | <b>60.0630¢ per \$100</b> |

Per Truth-in-Taxation laws, a taxing unit authorized to pay both M&O and debt service with property taxes must adopt its rate as two separate components.

The tax rate will raise more taxes for maintenance and operations than last year’s tax rate. The tax rate will effectively be raised by 9.08% and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$50.

**ALTERNATIVES CONSIDERED**

The 2014-2015 Budget is predicated on the adoption of the ad valorem tax rate. If the ad valorem tax rate is not adopted the City must ratify the lower of last year's effective tax rate or the rate adopted by the City last year. The additional staffing, capital and infrastructure needs in the 2014-2015 Budget are based upon the adoption of the ad valorem tax rate for 2014 and the additional revenue the tax rate will provide to the City.

**FINANCIAL IMPACT**

The 2014 Tax Rate will support the 2014-2015 Budget with an additional \$422,544 in ad valorem tax revenue. This increase in ad valorem tax revenue will support an increase in public safety and needed infrastructure. The City's boundaries are growing with new industries and construction. As those entities bring in more construction workers, employees, and vendors that activity will spill over into the City limits of Portland. Single-family housing units, retail and commercial should all increase as these companies expand. The 2014-2015 Budget and corresponding 2014 Tax Rate are designed to adapt to and benefit from the surrounding development.

**ATTACHMENTS**

None

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**RECOMMENDED ACTION**

Move to approve the first reading of Ordinance No. 2092 that sets the maintenance and operation portion of the tax rate at 42.5827¢ and the debt service rate at 17.4803¢ for a total tax rate of 60.0630¢ per \$100.

## ORDINANCE NO. 2092

**AN ORDINANCE LEVYING TAXES FOR THE CITY OF PORTLAND, TEXAS FOR THE YEAR 2014, PROVIDING FOR A DATE OF WHICH SUCH TAXES BECOME DELINQUENT; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR PENALTY AND INTEREST TO AND EFFECTIVE DATE THEREOF; PROVIDING FOR A 20% COLLECTION FEE; PROVIDING FOR PUBLICATION OF THE CAPTION OF THIS ORDINANCE; AND PROVIDING FOR AN EFFECTIVE DATE THEREOF.**

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

**SECTION 1:** There should be and is hereby levied and ordered to be assessed and collected for the following rate of taxes for the City of Portland, Texas, for the year 2014 to provide for the expenditures of said City for the fiscal year ending September 30, 2015, and to provide for the payments of indebtedness, interest and sinking funds for the City of Portland, to-wit:

- (a) For the general revenue of the General Fund, 0.425827 dollars (42.5827 cents) on each \$100.00 valuation of all taxable property within said City.
- (b) For the revenue to pay General Obligation indebtedness and related fees, 0.174803 dollars (17.4803 cents) on each \$100.00 valuation of all taxable property within said City.

**SECTION 2:** The taxes assessed and levied hereby will increase tax revenues for maintenance and operations over last year's tax rate. The tax rate will effectively be raised by 9.08 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$50.

**SECTION 3:** The taxes assessed and levied hereby are due and payable on October 1, 2014, and shall be payable not later than January 31, 2015. The penalties and interest provided for herein shall accrue after January 31, 2015 on all taxes remaining unpaid after that date. No penalty or interest shall be due on taxes paid prior to that date.

**SECTION 4:** In addition to the taxes assessed and levied herein, there is also assessed and levied for the failure to pay taxes due as herein specified, a penalty in the amount of 6% for the first month, plus 1% for each additional month of delinquency. The penalty shall be 12% on all taxes remaining unpaid on July 1, 2015. And, in addition thereto, there is hereby levied and assessed interest at the rate of 1% per month, or any part thereof, of all taxes which become delinquent by the failure or refusal to pay the taxes as herein specified.

**SECTION 5:** In addition to the taxes and penalty and interest assessed and levied herein, there is also assessed and levied a 20% collection fee on all taxes and penalty and interest that become delinquent and remain unpaid. For all tangible personal property accounts, the effective date for the 20% collection fee will be 60 days following the delinquency date of

February 1, 2015. The effective date of the collection fee for all delinquent real property accounts will be July 1, 2015.

**SECTION 6:** 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 7:** 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 8:** That the tax roll as presented to the City Council together with any supplements thereto is hereby accepted.

**SECTION 9:** 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 10:** This Ordinance shall be in full force and effect from and after the date of its adoption, approval, and the required publication of its caption in a newspaper having general circulation in the City of Portland.

Duly approved by the City Council of the City of Portland, Texas on the first reading, August 26, 2014.

Duly approved by the City Council of the City of Portland, Texas on the second and final reading, September 2, 2014.

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David Krebs  
Mayor

ATTEST:

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Annette Hall  
City Secretary