



# CITY COUNCIL AGENDA

## NOTICE OF SPECIAL MEETING

Tuesday, August 30, 2016

5:30 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. **ORDINANCE NO. 2141 - AMENDING CURRENT FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2141 WHICH AMENDS THE 2015-2016 FISCAL YEAR BUDGET – CITY MANAGER AND DIRECTOR OF FINANCE
  
3. **PUBLIC HEARING ON ADOPTION OF PROPOSED 2016-2017 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 2016-2017 FISCAL YEAR BUDGET – CITY MANAGER AND DIRECTOR OF FINANCE
  
4. **ORDINANCE NO. 2142 - ADOPTING 2016-2017 FISCAL YEAR BUDGET:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2142 WHICH ADOPTS THE 2016-2017 FISCAL YEAR BUDGET – CITY MANAGER AND DIRECTOR OF FINANCE
  
5. **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

**A tax rate of \$0.574337 per \$100 valuation has been proposed for adoption by the governing body of Portland. This rate exceeds the lower of the effective or rollback tax rate, and state law requires that**

**two public hearings be held by the governing body before adopting the proposed tax rate.**

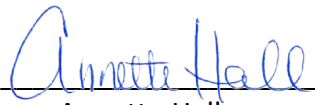
6. **ORDINANCE NO. 2143 - ADOPTING AD VALOREM TAX RATE:** THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2143 WHICH ADOPTS THE AD VALOREM TAX RATE FOR 2016 – CITY MANAGER AND DIRECTOR OF FINANCE
7. **ADJOURNMENT:** MAYOR KREBS

**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. City Hall is wheelchair accessible and specially marked parking spaces are located in front of its entrance.

**BRAILLE IS NOT AVAILABLE**

Posted: August 26, 2016 by 5 p.m.  
Portland City Hall

By:   
Annette Hall  
City Secretary



## CITY COUNCIL ACTION ITEM

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<b>AGENDA TITLE</b>	<b><u>ORDINANCE NO. 2141 – AMENDING CURRENT FISCAL YEAR BUDGET:</u></b> THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2141 WHICH AMENDS THE 2015-2016 FISCAL YEAR BUDGET.
<b>MEETING DATE</b>	8/30/2016
<b>DEPARTMENT</b>	Finance
<b>SUBMITTED BY</b>	Katie Griffin, 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 Fiscal Year 2016 Budget recognizes and incorporates new and updated information and material changes in operations.

### **PRIOR ACTIONS OR REVIEWS**

The City Council adopted by Ordinance No. 2119, a fund level budget ending September 30, 2016, on September 15, 2015 after a second (final) reading. The City Council amended the 2015-2016 Budget after a second (final) reading of Ordinance No. 2134 on May 3, 2016.

### **DETAILS / STAFF ANALYSIS**

The year-end FY 2015-2016 budget amendment includes adjustments to revenues and expenditures based on operational activity during the fiscal year for each budgeted fund. The revisions include salary, operational, and capital revisions and additions. The net changes in fund reserves identifies projected changes in fund balances due to changes in revenues and expenditures as well as the use of or draw down of fund balance for identified projects.

### **ALTERNATIVES CONSIDERED**

The alternative is to not amend the FY 2015-2016 budget; resulting in improperly reflecting year-end estimates in revenues and expenditures.

### **FINANCIAL IMPACT**

The following table shows the mid-year amended budgets, project year-end totals, increases and (decreases), and net change in fund reserves.

	Amended Budget Total	Projected Year- End Actual Total	Increase (Decrease)	Net Change in Fund Reserves Increase (Decrease)
<b>General Fund</b>				
Revenues*	\$ 11,497,478	\$ 11,392,195	\$ (105,283)	
Expenditures	\$ 11,494,868	\$ 11,391,105	\$ (103,763)	\$ (185,305)
<b>Water/Wastewater Fund</b>				
Revenues**	\$ 7,920,332	\$ 7,414,808	\$ (505,524)	
Expenditures	\$ 7,843,927	\$ 7,377,714	\$ (466,213)	\$ (370,906)
<b>Debt Service Fund</b>				
Revenues	\$ 2,608,428	\$ 2,243,631	\$ (364,797)	
Expenditures	\$ 2,235,876	\$ 2,243,190	\$ 7,314	\$ 441
<b>4B Economic Development Sales Tax Fund</b>				
Revenues	\$ 1,408,100	\$ 1,252,693	\$ (155,407)	
Expenditures	\$ 1,017,835	\$ 1,104,317	\$ 86,482	\$ 148,376
<b>Drainage Fund</b>				
Revenues	\$ 405,250	\$ 285,700	\$ (119,55)	
Expenditures	\$ 381,493	\$ 257,357	\$ 124,136	\$ 28,343
<b>Restricted Use Fund</b>				
Revenues***	\$ 1,384,403	\$ 988,547	\$ (395,856)	
Expenditures	\$ 1,082,889	\$ 615,852	\$ (467,037)	\$ 372,695
<b>Venue Tax Fund</b>				
Revenues	\$ 1,319,331	\$ 1,420,246	\$ 100,915	
Expenditures	\$ 1,031,770	\$ 1,066,592	\$ (34,822)	\$ 353,654

\*Includes budgeted drawdown of fund balance \$186,395

\*\*Includes budgeted drawdown of fund balance (retained earnings) \$408,000

\*\*\*Includes budget drawdown of fund balance \$400,000

## **ATTACHMENTS**

Ordinance No. 2141

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## **RECOMMENDED ACTION**

Motion to approve first reading of Ordinance No. 2141 amending the FY 2015-2016 budget ending September 30, 2016.

1 **ORDINANCE NO. 2141**

2  
3 **AN ORDINANCE AMENDING AND ADJUSTING ORDINANCE NO. 2119 PASSED ON**  
4 **THE 15th OF SEPTEMBER 2015, ADOPTING THE FUND LEVEL BUDGET FOR THE**  
5 **CITY OF PORTLAND FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2016, AND**  
6 **MAKING SUPPLEMENTAL APPROPRIATIONS AND ADJUSTMENTS FOR SAID**  
7 **FISCAL YEAR; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH,**  
8 **PROVIDING FOR THE PUBLICATION OF THIS ORDINANCE; AND AN EFFECTIVE**  
9 **DATE THEREOF.**

10  
11 **WHEREAS**, during the fiscal year of the City of Portland ending the 30th day of September  
12 2016, the City Manager has indicated to the City Council that there are amendments and  
13 adjustments necessary to the present Budget adopted by Ordinance 2119 passed on the 15th  
14 day of September 2015; and,

15  
16 **WHEREAS**, a previous amendment to the present Budget was made by Ordinance 2134,  
17 passed on May 3, 2016.

18  
19 **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND,**  
20 **TEXAS, AS FOLLOWS, TO-WIT:**

21  
22 **SECTION 1:** That the attached amendments and adjustments shall be made to the  
23 Budget for the fiscal year of the City of Portland ending the 30th day of September, 2016.

24  
25 **SECTION 2:** That this Ordinance repeals all ordinances in conflict herewith.

26  
27 **SECTION 3:** That this Ordinance shall be in full force and effect from and after the date  
28 of its adoption, approval, and required publication of its caption.

29  
30 Duly approved and passed to second reading by the City Council of the City of Portland,  
31 Texas on the first reading, August 30, 2016.

32  
33 Duly approved by the City Council of the City of Portland, Texas on the second and final  
34 reading, September 6, 2016.

35  
36  
37 \_\_\_\_\_  
38 David Krebs  
39 Mayor

40 ATTEST:

41  
42 \_\_\_\_\_  
43 Annette Hall  
44 City Secretary



## CITY COUNCIL ACTION ITEM

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<b>AGENDA TITLE</b>	<b><u>ORDINANCE NO. 2142 – ADOPTING 2016-2017 FISCAL YEAR BUDGET:</u></b> THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2142 WHICH ADOPTS THE 2016-2017 FISCAL YEAR BUDGET.
<b>MEETING DATE</b>	8/30/2016
<b>DEPARTMENT</b>	Finance
<b>SUBMITTED BY</b>	Katie Griffin, Director of Finance

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### **EXECUTIVE SUMMARY**

The FY 2016-2017 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 2016-2017 includes a staffing increase in Police, Fire, and Library; as well as necessary capital purchases with an emphasis on infrastructure.

As the City continues to see more growth in housing, industry and other commercial/retail areas, the additional staffing of one (1) Police officer, one (1) Fire engineer, one (1) part-time Library clerk, the conversion of one (1) Police records clerk to full time, and one (1) Water maintenance technician will assist with the City's growing needs.

### **PRIOR ACTIONS OR REVIEWS**

The City Council reviewed the Proposed FY 2016-2017 Budget during a budget workshop on August 2, 2016. The addition of new employees and the purchase of capital items as well as the Capital Improvement Program were discussed during the budget workshop.

### **DETAILS / STAFF ANALYSIS**

The budget document is based on conservative forecasting, historical trends, and experience. Contributors to the document include City Council, management, departments, and other governmental agencies.

The Finance Department begins the budget process in May of each year. Departmental budgets are obtained from departments the first part of June. Each department meets with the City Manager and Finance staff to review their budgets, discuss staffing needs, new programs or services, and equipment needs.

Finance then compiles a budget for the City Manager to review. The City Manager at that time can request additional department meetings for clarification or additional information if

necessary. The City Council, City Manager and staff meet in a budget workshop to fine-tune the budget. The City Manager presents the proposed budget to the City Council on or before August 15<sup>th</sup>.

**ALTERNATIVES CONSIDERED**

If the City Council choose not to adopt the Proposed FY 2016-2017 Budget before September 15<sup>th</sup>, the alternative would be to mandated by Texas Local Government Code to use the current (FY 2015-2016) budget for the fiscal year of 2016-2017. The current FY 2015-2016 Budget is designed for the current year operating needs while the Proposed 2016-2017 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 Proposed 2016-2017 is very conservative in both revenue predictions and planned expenditures. Total appropriations in all budgeted funds for FY 2016-2017 total \$24,701,814, a decrease of \$82,110 from the amount originally proposed for FY 2015-2016. The proposed budget will meet the citizens’ needs for the coming year.

The table below reflects revenues and expenditures for each budgeted fund and the contribution to fund balance at year-end for FY 2016-2017.

<b>Budgeted Fund</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Balance</b>
General Fund	\$11,699,013	\$11,698,685	\$328
Water/Wastewater Enterprise Fund*	\$7,532,814	\$7,531,197	\$1,617
Debt Service	\$2,274,835	\$2,274,835	\$0
4B Economic Development Sales Tax Fund*	\$1,491,500	\$981,317	\$510,183
Drainage Enterprise Fund	\$285,350	\$236,944	\$48,406
Restricted Use Fund*	\$1,111,964	\$870,927	\$241,037
Venue Sales Tax	\$1,459,500	\$1,107,908	\$351,592
<b>Totals</b>	<b>\$25,854,976</b>	<b>\$24,701,814</b>	<b>\$1,153,162</b>
<i>*Includes a drawdown of fund balance in the FY 2016-2017 Proposed Budget.</i>			

**ATTACHMENTS**

Ordinance No. 2142

**RECOMMENDED ACTION**

Motion to approve first reading of Ordinance No. 2142 adopting the FY 2016-2017 budget ending September 30, 2017.

1 **ORDINANCE NO. 2142**

2  
3 **AN ORDINANCE ADOPTING A FUND LEVEL BUDGET FOR THE ENSUING**  
4 **FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30,**  
5 **2017, IN ACCORDANCE WITH THE CHARTER OF THE CITY OF PORTLAND,**  
6 **APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL**  
7 **ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH;**  
8 **PROVIDING FOR PUBLIC HEARINGS; PROVIDING FOR PUBLICATION OF**  
9 **THIS ORDINANCE AND FOR AN EFFECTIVE DATE THEREOF.**

10  
11 **WHEREAS,** the City Manager of the City of Portland has submitted to the City Council a  
12 proposed budget of the revenues of said City and the expenditures/expenses of conducting the  
13 affairs thereof and providing a complete financial plan for 2016-17 and which said proposed  
14 budget has been compiled from detailed information obtained from several departments,  
15 divisions, and offices of the City; and,

16  
17 **WHEREAS,** the City Council has received said City Manager's proposed budget, a copy of  
18 which proposed budget and all supporting schedules have been filed with the City Secretary of  
19 the City of Portland; and,

20  
21 **WHEREAS,** the City Council has held public hearings, workshops and meetings to discuss the  
22 elements included in the budget and receive comments from citizens and other interested  
23 parties.

24  
25 **NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PORTLAND,**  
26 **TEXAS:**

27  
28 **SECTION 1:** The fund Level Budget (revenues and expenditures) of the City of Portland for the  
29 2016– 2017 fiscal year is hereby adopted.

30  
31 **SECTION 2:** That the sum of \$11,698,685 is hereby appropriated out of the General Fund for  
32 the general government/public safety expenditures (capital items included) authorized in the  
33 budget document.

34  
35 **SECTION 3:** That the sum of \$2,274,835 is hereby appropriated out of the General Obligation  
36 Debt Service Fund for the purpose of paying the principal and interest due on general obligation  
37 bonds, certificates of obligation and tax notes.

38  
39 **SECTION 4:** That the sum of \$7,531,197 is hereby appropriated out of the Water/Wastewater  
40 Enterprise Fund for water and sanitary sewer system expenses (capital items included)  
41 authorized in the budget document including the sum of \$1,375,545 out of the  
42 Water/Wastewater Enterprise Fund revenues for the purpose of paying interest and principal  
43 due on revenue bonds.



45 **SECTION 5:** That the sum of \$981,317 is hereby appropriated out of the Type B Economic  
46 Development Tax Fund, for the Community Center operating expenditures (capital items  
47 included) authorized in the budget document including the sum of \$213,963 out of the Type B  
48 Economic Development Tax Fund revenues for the purpose of paying interest and principal due  
49 on public improvement bonds (Community Center) and certificates of obligation (Library  
50 Expansion).

51  
52  
53 **SECTION 6:** That the sum of \$1,107,908 is hereby appropriated out of the Venue Sales Tax  
54 Fund for expenditures related to the operations of the aquatic center (capital items included)  
55 authorized in the budget document including the sum of \$479,950 out of the Venue Sales Tax  
56 Fund revenues for the purpose of paying interest and principal due on sales tax revenue bonds  
57 and on certificates of obligation.

58  
59 **SECTION 7:** That the sum of \$870,927 is hereby appropriated out of the Restricted Use Fund  
60 for expenditures (capital items included) related to the special activities authorized by the  
61 enabling legislation for each special revenue type.

62  
63 **SECTION 8:** That the sum of \$236,944 is hereby appropriated out of the Drainage Enterprise Fund  
64 for drainage improvement expenses (capital items included) authorized in the budget document  
65 including the sum of \$171,344 out of the Drainage Enterprise Fund revenues for the purpose of  
66 paying interest and principal due on certificates of obligation.

67  
68 **SECTION 9:** That ordinances or parts of ordinances in conflict herewith are hereby repealed.

69  
70 **SECTION 10:** That this ordinance shall be and remain in full force and effect from and after its  
71 final passage and publication as herein provided.

72  
73 **SECTION 11:** This Ordinance shall take effect on October 1, 2016.

74  
75 Duly approved by the City Council of the City of Portland, Texas on the first reading,  
76 August 30, 2016.

77  
78 Duly approved by the City Council of the City of Portland, Texas on the second reading,  
79 September 6, 2016.

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83 \_\_\_\_\_  
84 David Krebs  
85 Mayor

86 ATTEST:  
87  
88 \_\_\_\_\_  
89 Annette Hall  
City Secretary



# CITY COUNCIL ACTION ITEM

**AGENDA TITLE**      **ORDINANCE NO. 2143 – ADOPTING AD VALOREM TAX RATE**  
 THE CITY COUNCIL WILL CONSIDER THE FIRST READING OF ORDINANCE NO. 2143 WHICH ADOPTS THE AD VALOREM TAX RATE FOR 2016.

**MEETING DATE**      8/30/2016

**DEPARTMENT**      Finance

**SUBMITTED BY**      Katie Griffin, Director of Finance

**EXECUTIVE SUMMARY**

The City’s FY 2016-2017 Proposed Budget is predicated on an ad valorem tax rate of \$0.574337 per \$100 valuation. This is an increase of \$0.044692 per \$100 valuation over the ad valorem tax rate of FY 2015-2016. This will be the first reading of Ordinance No. 2143 adopting the effective ad valorem tax rate. The second (final) reading will be held on September 6, 2016.

**PRIOR ACTIONS OR REVIEWS**

Two public hearings were conducted on the proposed ad valorem tax rate. Those hearings were held August 23, 2016 and August 30, 2016.

**DETAILS / STAFF ANALYSIS**

The FY 2016-2017 Budget will increase the ad valorem tax rate. The budget presented is a balanced budget, revenues are minimized and cost estimates are conservative to ensure budget integrity. 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 2016 Tax Rate:

	<u>Tax Rate - 2016</u>
Maintenance & Operations Component (General Fund)	\$0.390033 per \$100
Interest & Sinking Component (Debt Service Fund)	<u>\$0.184304 per \$100</u>
<b>Total Tax Rate</b>	<b>\$0.574337 per \$100</b>

Per Truth-in-Taxation laws, 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. Pursuant to Truth In Taxation laws, adoption of the tax rate must be a separate item on the agenda for the meeting. A taxing unit's governing body must adopt a tax rate by official action and set it out in a written resolution, ordinance or order using specific wording set out in the Tax Code.

### **FINANCIAL IMPACT**

The 2016 Tax Rate will support the FY 2016-2017 Budget with an additional \$462,933 in ad valorem tax revenue, of which \$101,025 is due to new property on the certified tax roll. This increase in ad valorem tax revenue will support an increase in public safety and needed infrastructure. The City's boundaries continue to grow with new industries, retail and home construction. This continued growth necessitates an increase in public safety personnel and continued emphasis on infrastructure. The FY 2016-2017 Budget and corresponding 2016 Tax Rate are designed to adapt to and benefit from the surrounding development.

### **ATTACHMENTS**

1. Ordinance No. 2143

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### **RECOMMENDED ACTION**

Motion to approve the first reading of Ordinance No. 2143 that sets the maintenance and operation portion of the tax rate at \$0.390033 and the debt service rate at \$0.184304 for a total ad valorem tax rate of \$0.574337 per \$100 valuation for FY 2016-2017.

1 **ORDINANCE NO. 2143**

2  
3 **AN ORDINANCE LEVYING TAXES FOR THE CITY OF PORTLAND, TEXAS FOR THE**  
4 **YEAR 2016, 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 2016 to provide for the  
16 expenditures of said City for the fiscal year ending September 30, 2017, 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, \$0.390033 dollars  
20 (39.0033 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, \$0.184304 dollars (18.4304 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, 2016,  
28 and shall be payable not later than January 31, 2017. The penalties and interest provided for  
29 herein shall accrue after January 31, 2017 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, 2017. 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, 2017.  
43 The effective date of the collection fee for all delinquent real property accounts will be July 1,  
44 2017.

45 **SECTION 5:** The City of Portland shall have a lien on all taxable property located in the City of  
46 Portland, Texas to secure the payment of taxes, penalty, interest, and all costs of collection,  
47 assessed and levied hereby.

48 **SECTION 6:** Taxes are payable at the San Patricio County Tax-Assessor Collector's offices  
49 located in Sinton, Texas or Portland, Texas. The San Patricio County Tax Assessor collector, who  
50 serves as the tax collector of the City of Portland, may, at her discretion, provide other means for  
51 payment such as mail, telephone or internet service. The City of Portland shall have available all  
52 rights and remedies provided by law for the enforcement of the collection of taxes levied under  
53 this ordinance.

54  
55 **SECTION 7:** That the tax roll as presented to the City Council together with any supplements  
56 thereto is hereby accepted.

57  
58 **SECTION 8:** That the City Council hereby authorizes the City Tax Collector to accept a tender  
59 of payment of all the taxes, penalty, and interest due for a tax year's assessment when more than  
60 one tax year's assessment is due and owing on property; but such authorization shall not permit  
61 the acceptance of a partial payment of the total sum to tax, penalty, and interest due for a year's  
62 tax assessment.

63  
64 **SECTION 9:** This Ordinance shall be in full force and effect from and after the date of its  
65 adoption, approval, and the required publication of its caption in a newspaper having general  
66 circulation in the City of Portland.

67  
68 **Duly approved** by the City Council of the City of Portland, Texas on the first reading,  
69 August 30, 2016.

70  
71 **Duly approved** by the City Council of the City of Portland, Texas on the second and final  
72 reading, September 6, 2016.

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78 David Krebs  
79 Mayor

80 ATTEST:

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83 \_\_\_\_\_  
84 Annette Hall  
85 City Secretary