

Mayor Darren Evans

City Secretary, Angela Massey

Council member Place 1 Bernardi

Council Member Place 2 Cork

Council Member Place 3 Brandy Vahl

Council Member Place 4 Allen Butcher

Council Member Place 5 Sherry Logan

OPEN RECORDS

1. Republic Waste June 2026 Invoice for the City of Hawk Cove. This invoice shows that we have 205 customers at a rate of \$17.51
2. Republic Waste Rate Increase for Hawk Cove effective 6/1/26 at a rate an .86 cent increase from \$17.51 to \$18.37
3. Hawk Cove Customer Sewer/Trash bill for June 2026 WITH TAX of \$18.47 for Garbage and showing an additional charge of a Garbage Billing Fee of \$10
4. Breakdown of what is Maintenance and Operation Tax showing Salaries, office supplies, postage, an computer is ALREADY included in our Maintenance and Operations portion of our Property taxes, with a link to Texas.gov, property tax transparency.
5. Texas Attorney General, Letter of Opinion JM-338 "A General Law municipality has NO authority to raise revenue by charging each home owner and each business owner a flat fee."
6. TML, Attorney, Amber Mueller, Legal Q & A "a charge or fee imposed by a municipality for the purpose of raising revenue is considered a "tax". Municipalities functioning under those general laws have NO inherent power to tax. They possess only those taxing powers that the legislature or the Constitution expressly grants them."



2811 Fm 1568
Campbell TX 75422-223939
Customer Service (903) 886-7832
RepublicServices.com/Support

Important Information

It's easy to go paperless! Sign up for Paperless Billing at RepublicServices.com and enjoy the convenience of managing your account anytime, anywhere, on any device.

Account Number [REDACTED]
Invoice Number 0795-000618700
Invoice Date May 31, 2026
Previous Balance \$3,589.55
Payments/Adjustments -\$3,589.55
Current Invoice Charges \$3,589.55

Total Amount Due \$3,589.55	Payment Due Date June 20, 2026
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PAYMENTS/ADJUSTMENTS

Description	Reference	Amount
Payment - Thank You 05/21	6465	-\$3,589.55

CURRENT INVOICE CHARGES

Description	Reference	Quantity	Unit Price	Amount
Contract: 9795013 CityOf Hawk Cove (C5) Residential Service 05/01-05/31		205.0000	\$17.51	\$3,589.55

CURRENT INVOICE CHARGES \$3,589.55

Simple account access at your fingertips.

Download the Republic Services app or visit
RepublicServices.com today



2811 Fm 1568
Campbell TX 75422-223939

Please Return This
Portion With Payment

Total Enclosed

Return Service Requested

CITY OF HAWK COVE
1585 MARIA ST
QUINLAN TX 75474-3321

Total Amount Due \$3,589.55
Payment Due Date June 20, 2026
Account Number [REDACTED]
Invoice Number 0795-000618700

For Office Address/Phone/Fax
Please Call 1-800-876-8765

Make Checks Payable To:

REPUBLIC SERVICES #795
FOR RWS OF TEXAS, LTD
PO BOX 677156
DALLAS TX 75267-7156

EFFECTIVE June 1, 2026

CPI
feb 25 3835.501
Feb 24 3656.702
change 1.0489
% change 100.00%
Cost Factor 100.00%
Net Increase 4.89%

Disposal Ton
26 38.00
25 38.00
change 0.00
% change 0.00%
Cost Factor 100.00%
Net Increase 0.00%

Total Increase 4.89%
CPI/Disp adj 104.89%

Rates
Resi Svc Current \$17.51 Inc 0.86 New Rate \$18.37
96 gal cart \$5.83 0.29 \$6.12
Comm H/C \$23.26 1.14 \$24.40

Comm Rate	1 x wk	2 x wk	Extra
2yd	\$42.94	\$0.00	\$47.82
3yd	\$106.63	\$0.00	\$47.71
4yd	\$131.23	\$0.00	\$47.71
6yd	\$141.28	\$0.00	\$63.59
8yd	\$221.69	\$0.00	\$66.23

New	
Gates	\$ 3.18
Locks	\$ 1.59
Caster	\$ 3.18

New			
Rolloff	Delivery	Rental / day	Haul
20 yd	\$ 116.10	\$ 6.56	\$ 533.15
30 yd	\$ 116.10	\$ 6.56	\$ 574.13
40 yd	\$ 116.10	\$ 6.56	\$ 615.16

CITY OF HAWK COVE
P.O.BOX 1800
QUINLAN, TX 75474

90-447-1530

FP

US POSTAGE

\$000.64

FIRST-CLASS
PRESORT
US POSTAGE
PAID PERMIT
QUINLAN, TX

First-Class - IM
ZIP 75474

ACCOUNT		SERVICE	
		FROM	TO
		05/27/26	06/25/26
DESCRIPTION OF CHARGES AMOUNT			
BILLING FEE (GARBAGE) SVC			10.00
GARBAGE (WITH TAX) GRB			18.47
FLAT RATE SEWER SWR			121.00
		TAX	1.52
PREV	0.00		
CURR	150.99	BILLED ON	06/26/26
NET	150.99	DUE UPON	07/10/26
LATE	160.99	LATE ON	07/20/26

RETURN THIS STUB WITH PAYMENT

0368 0011811678
LATE PENALTY MAY BE ADDED IF NOT PAID BY LATE DATE. IF PREVIOUS BALANCE IS NOT PAID BY DATE DUE, SERVICE MAY BE DISCONNECTED. RECONNECT FEES WILL APPLY.

ACCOUNT
DUE DATE 07/10/26
AMOUNT 150.99

Pay Online - hawkcove.tx.gov/portal.com

10TH +\$10; 20TH +\$25; MAY BE CUTOFF ANY TIME IF LATE. +\$120 RECONNECT FEE

HAWK COVE TX 75474



What is the purpose of the M & O (Maintenance and Operations) Property Tax?

The property tax rate levied by a local government is made up of two parts: the maintenance and operations (M&O) rate, intended to **support operating expenditures** such as salaries, utilities, office supplies, postage, computers, building maintenance, etc and the I & S which generally supports bond debt incurred for facility construction.

M & O PROPERTY TAX IS TO BE USED ACCORDING TO THE BUDGET ON ALL OPERATING EXPENDITURES INCLUDING COVERING THE COST OF PREPARING THE TRASH BILL, POSTAGE, INK, AND POST CARDS. NOT GENERATING REVENUE BY CHARGING EXCESS OF \$5 MORE PER MONTH WHICH IS A STATE OF TEXAS VIOLATION.

<https://www.texas.gov/living-in-texas/property-tax-transparency/>



The Attorney General of Texas

JIM MATTOX
Attorney General

August 14, 1985

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P. O. Box 12548
Austin, TX. 78711-2548
512/475-2501
Telex 910/874-1367
Telecopier 512/475-0266

714 Jackson, Suite 700
Dallas, TX. 75202-4506
214/742-8944

4824 Alberta Ave., Suite 160
El Paso, TX. 79905-2793
915/533-3484

1001 Texas, Suite 700
Houston, TX. 77002-3111
713/223-5886

806 Broadway, Suite 312
Lubbock, TX. 79401-3479
806/747-5238

4309 N. Tenth, Suite B
McAllen, TX. 78501-1685
512/682-4547

200 Main Plaza, Suite 400
San Antonio, TX. 78205-2797
512/225-4191

An Equal Opportunity/
Affirmative Action Employer

Honorable Charles F. Aycock
Parmer County Attorney
P. O. Box 286
Farwell, Texas 79125

Opinion No. JM-338

Re: Whether the city of Bovina
may charge home owners and
business owners a flat fee
for maintenance of a police
department

Dear Mr. Aycock:

You ask whether the city of Bovina, a city incorporated under the general laws, may assess a \$6 charge against all home owners and business owners in Bovina. The charge would appear on monthly utility bills, and the proceeds would be used to finance the city's police department. You also ask whether the city could discontinue utility services to persons who do not pay the charge.

The facts set out in your letter make clear that the \$6 charge is intended to raise revenue, not to cover the expenses of providing utility services. Thus, in imposing the charge, the city is acting in its governmental capacity, not in its proprietary capacity. See Hatten v. City of Houston, 373 S.W.2d 525 (Tex. Civ. App. - Houston 1963, writ ref'd n.r.e.) (explaining that when a municipality furnishes utility services, it acts in its proprietary capacity and is obliged to serve its customers at reasonable and nondiscriminatory rates). Because any charge or fee imposed by a municipality for the purpose of raising revenue is considered a "tax," we must characterize our inquiry as whether the city of Bovina has authority to use the method of taxation you describe. County of Harris v. Shepperd, 291 S.W.2d 721 (Tex. 1956).

Municipalities functioning under the general laws have no inherent power to tax. They possess only those taxing powers that the legislature or the constitution expressly grants them. Vance v. Town of Pleasanton, 261 S.W. 457, 458 (Tex. Civ. App. - San Antonio 1924), holding approved, 277 S.W. 89 (Tex. Comm'n App. 1925, judgment adopted). The basic method of taxation by Texas municipalities is the ad valorem tax. 22 I. Singer, Texas Practice §871 (1976). See V.T.C.S. arts. 1026 and 1027. The Texas Legislature has also authorized general law municipalities to use various other methods of taxation. See, e.g., V.T.C.S. arts. 1028, 1031, 1066c. We find no statutory authority, however, for the method of taxation that you describe in your letter. Thus, the \$6 charge against all home owners

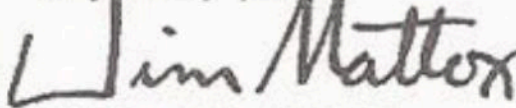
and business owners is not a proper method for raising revenue to support the police department.

In view of our response to your first question, we do not address your second question.

S U M M A R Y

A general law municipality has no authority to raise revenue by charging each home owner and each business owner in Bovina a flat fee.

Very truly yours,



J I M M A T T O X
Attorney General of Texas

TOM GREEN
First Assistant Attorney General

DAVID R. RICHARDS
Executive Assistant Attorney General

ROBERT GRAY
Special Assistant Attorney General

RICK GILPIN
Chairman, Opinion Committee

Prepared by Sarah Woelk
Assistant Attorney General

APPROVED:
OPINION COMMITTEE

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Colin Carl
Susan Garrison
Tony Guillory
Jim Moellinger
Jennifer Riggs
Nancy Sutton
Sarah Woelk

Mandatory Fees on Utility Bills

A general law city has no authority to add mandatory non-related fees to its utility or other bills. The authority of a home rule city is not clear, but many cities have nonetheless imposed such fees.

In Texas Attorney General Opinion No. JM-338 (1985), the Texas Attorney General was asked whether a *general law* city may assess a six dollar charge against all home owners and business owners in the city. The charge would appear on monthly utility bills, and the proceeds would be used to finance the city's police department. The facts made it clear that the six dollar charge was intended to raise revenue, not to cover the expenses of administering utility services. Concluding that the additional fee was unconstitutional, the Attorney General stated that:

any charge or fee imposed by a municipality for the purpose of raising revenue is considered a "tax." *Municipalities functioning under the general laws* have no inherent power to tax. They possess only those taxing powers that the legislature or the Constitution expressly grants them. We find no statutory authority...for the method of taxation that you describe in your letter. Thus, the \$6 charge against all home owners and business owners is not a proper method for raising revenue to support the police department.

Tex. Att'y Gen. Op. No. JM-338 at 1 (1985) (emphasis added). The above opinion is not controlling on home rule cities because home rule cities have full power of self-government, and may enact any ordinance that the legislature could have authorized. TEX. CONST. art. XI, § 5; TEX. LOC. GOV'T CODE § 51.072; *Forwood v. City of Taylor*, 214 S.W.2d 282, 286 (Tex. 1948). The issue for home rule cities is making sure each ordinance is not inconsistent, or in conflict, with law.

A home rule city is given broad powers under the Texas Constitution and statutes. *Jones v. City of Houston*, 907 S.W.2d 871, 876 (Tex. App.—Houston [1st Dist.] 1995, writ denied). Under article XI, § 5 of the Texas Constitution, a home rule city has the full power of local self-government:

It was the purpose of the Home-Rule Amendment [to the Texas Constitution] ... to bestow upon accepting cities and towns of more than 5000 population full power of self-government, that is, full authority to do anything the legislature could theretofore have authorized them to do. The result is that now it is necessary to look to the acts of the legislature not for grants of power to such cities but only for limitations on their powers.