

City of Hawk Cove
Mayor Darren Evans
City Secretary, Massey
Council Members

Validity of a County Tax Order Not Passed by City Council

In Texas, a county tax order is not the same legal instrument as a city council ordinance. Municipalities (cities, towns, villages) have their own governing bodies and statutory procedures for adopting ordinances, resolutions, or orders. Counties, on the other hand, are separate taxing units with their own governing bodies (county commissioners' court or county board of control) and their own adoption process.

A county tax order passed by its own governing body is valid under county law, but it is not valid as a municipal act if it purports to be adopted by a city council.

There is No automatic validity from city council on a County Tax Order. A city council cannot adopt a county tax order. If a city council attempts to do so, the act would be invalid as a municipal act because it was not adopted by the correct governing body

LOCAL GOVERNMENT CODE

SUBTITLE D. GENERAL POWERS OF MUNICIPALITIES

CHAPTER 51. GENERAL POWERS OF MUNICIPALITIES

SUBCHAPTER A. GENERAL PROVISIONS

§ 51.012. ORDINANCES AND REGULATIONS. The municipality may adopt an ordinance, act, law, or regulation, not inconsistent with state law, that is necessary for the government, interest, welfare, or good order of the municipality as a body politic.

Acts 1987, 70th Leg., ch. 149, § 1, eff. Sept. 1, 1987.

If the county tax order was passed by a city council (or any municipal body), it is not a valid county tax order and would be invalid for county tax purposes. Therefore, unable to charge taxpayers on behalf of the municipality.

The Contract for Assessment and Collection Services between Hunt County Tax Assessor and the City of Hawk Cove states under Administrative Provisions Item 3 D "The County shall not be liable to the Taxing Unit (City of Hawk Cove) on account of any failure to collect taxes, unless failure to collect taxes results from some failure of the Hunt County Tax Assessor office, to perform the duties imposed upon the Hunt County Tax Office by law and by agreement."

Our previous Mayor Delores Spence, can and has bore witness, after she stated verbally and publicly, in writing, on social media, that she was misled to sign the 9/30/25 County Tax Order 2025.9.1 in City Hall, without council's knowledge. This action to sign off on the Tax Order of 9/30/25 was instructed by our City Attorney and City Admin/Manager. Both of whom signed off on and sent over this same 2025 Tax Order to the Hunt County Tax Office. So, that the County could charge the taxpayers and the city could receive money. This action is perceived as an act of tax fraud against the tax payers of the City of Hawk Cove.

The Tax Order 2025.9.01 states "Whereas, the majority of the City Council of the City of Hawk Cove, Texas did not

adopt a fiscal year 2025-26 property tax rate: and Whereas, the fiscal year 2025-26 property tax rate is therefore established pursuant to tax code 26.05 (b) and (c) and this Order ratifying the same pursuant to Tax Code Sections 26.05 (b) and (c) is in the best interest of the City of Hawk Cove, Texas." This Tax Order is open records.

This County Tax Order is in contradiction to what the state of Texas says are the "Powers and Provisions" of a Municipality 51.012 Ordinances and Regulations as stated above. It is also invalid, as the council had not Adopted a Budget according to 102.009 (a) and Administration and City Attorney, of Hawk Cove mislead Mayor Spence, who was under their influence and moved forward, in an attempt to show an adopted tax rate of 0.774 to legitimize charging for that tax rate for 2025; even without a budget and no passage of a tax rate, as it appears.

Due to all appearances of the invalidity of the County Tax Order of 2025.9.1 signed off on 9/30/25 by previous, Mayor and Administration and City Attorney. Tax Code 26.04 (h-1) appears to be the favorable tax code to enforce based on again, the invalidity of the Hunt County 2025 Tax Order.

Tax Code 26.04 (d-2) (h-1) Submission of Roll to Governing Body; No-new-revenue and Voter-approval Tax Rates (d-2) The City Secretary, designated officer, or employee may not submit the no-new revenue tax rate and the voter approval tax rate to the governing body of the taxing unit (city) and the (city) taxing unit may not adopt a tax rate until the City Secretary, designated officer, or employee certifies on the tax rate calculation forms that the designated officer or employee has accurately calculated the tax rates and has used values that are the same as the values shown in the (City's). taxing units certified appraisal roll in performing the calculations.

(d-3 / e) by August the 7th or soon thereafter as practicable, the City Secretary, designated officer or employee shall submit the rate to the governing body. The City Secretary, designated officer or employee shall submit the rates to the governing body. The City Secretary, designated officer, or employee shall post prominently on the home page of the the (City)taxing unit's internet website in the form perscribed by the Texas Comptroller.

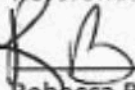
Notwithstanding Subsection (h), if the anticipated collection rate of a taxing unit as calculated under that subsection is lower than the lowest actual collection rate of the taxing unit for any of the preceding three years, the anticipated collection rate of the taxing unit for purposes of this section is equal to the lowest actual collection rate of the taxing unit for any of the preceding three years.

This for Hawk Cove, according to Hunt County 5 year tax rates history including the ADOPTED rates, as posted on the Hunt County Tax website would be year 2023 at an ADOPTED RATE OF 0.642038 that is within the 3 year look back window according to 26.04 (h-1)

If there is a continuance to pursue the Hunt County 2025 Tax Order, as a basis for this years tax rate, disregarding 26.04 (d-2, d-3/e) and (h-1) then based on the tax code provided to us, by the state of Texas. Our taxpayers may pursue, according to Tax Code 26.04 (g)

A person who owns taxable property is entitled to an injunction prohibiting the taxing unit, City of Hawk Cove, in which the property is taxable from adopting a tax rate, if the assessor or designated officer or employee (City Secretary) of the taxing unit, (city) the chief appraiser of the applicable appraisal district, or the taxing unit, City, as applicable, has not complied with the computation, publication, or posting requirements of this section or Section 26.16 (Posting of Tax-related Information on County's Internet Website), 26.17 (Database of Property-tax-related Information), or 26.18 (Posting of Tax Rate and Budget Information by Taxing Unit on Website). In which All of the above with the exception 26.17 are applicable. It is a defense in an action for an injunction under this subsection that the failure to comply was in good faith

Reference used are Texas Public Law, Texas Local Government Code, Texas Comptroller



Rebecca Bernardi, City of Hawk Cove Place 1
Mayor Pro Tem

Tex. Tax Code Section 26.18

Posting of Tax Rate and Budget Information by Taxing Unit on Website

Each taxing unit shall maintain an Internet website or have access to a generally accessible Internet website that may be used for the purposes of this section. Each taxing unit shall post or cause to be posted on the Internet website the following information in a format prescribed by the comptroller:

- (1) the name of each member of the governing body of the taxing unit;
- (2) the mailing address, e-mail address, and telephone number of the taxing unit;
- (3) the official contact information for each member of the governing body of the taxing unit, if that information is different from the information described by Subdivision (2);
- (4) the taxing unit's budget for the preceding two years;
- (5) the taxing unit's proposed or adopted budget for the current year;
- (6) the change in the amount of the taxing unit's budget from the preceding year to the current year, by dollar amount and percentage;
- (7) in the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for maintenance and operations for:
 - (A) the preceding two years; and
 - (B) the current year;
- (8) in the case of a taxing unit other than a school district, the amount of property tax revenue budgeted for debt service for:
 - (A) the preceding two years; and
 - (B) the current year;
- (9) the tax rate for maintenance and operations adopted by the taxing unit for the preceding two years;
- (10) in the case of a taxing unit other than a school district, the tax rate for debt service adopted by the taxing unit for the preceding two years;
- (11) in the case of a school district, the interest and sinking fund tax rate adopted by the district for the preceding two years;

- (12) the tax rate for maintenance and operations proposed by the taxing unit for the current year;
- (13) in the case of a taxing unit other than a school district, the tax rate for debt service proposed by the taxing unit for the current year;
- (14) in the case of a school district, the interest and sinking fund tax rate proposed by the district for the current year; and
- (15) the most recent financial audit of the taxing unit.

Added by Acts 2019, 86th Leg., R.S., Ch. 944 (S.B. 2),
Sec. 57, eff. January 1, 2020.

Location: [https://texas.public.law/statutes/
tex._tax_code_section_26.18](https://texas.public.law/statutes/tex._tax_code_section_26.18)

*Original Source: Section 26.18 — Posting of Tax Rate and
Budget Information by Taxing Unit on Website, [https://
statutes.capitol.texas.gov/Docs/TX/htm/TX.26.htm#26.18](https://statutes.capitol.texas.gov/Docs/TX/htm/TX.26.htm#26.18) (last
accessed May 10, 2025).*