

Sept 30, 2026

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 mislead 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 Oorder 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 Mayor and previous 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.

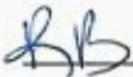
Tax Code 26.04 (h-1) Submission of Roll to Governing Body; No-new-revenue and Voter-approval Tax Rates
Notwithstanding Subsection (h), if the anticipated collection rate of a taxing unit as calculated under that subsection is lower than the lowest actual collection rate of the taxing unit for any of 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 (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, 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

This is a Hunt Co. Tax ORDER NOT a City Ordinance and was NOT Passed By Council. The adopted rate per County is .0644 NOT .074!

ORDER NO. 2025-09-___.01

AN ORDER PURSUANT TO TEXAS TAX CODE SECTION
26.05(c), RATIFYING PROPERTY TAX RATE FOR THE
CITY OF HAWK COVE, TEXAS, FOR FISCAL YEAR 2025-2026

WHEREAS, the City Council of The City of Hawk Cove, Texas has determined the need to adopt and ratify a fiscal year 2025-2026 property tax rate; and

WHEREAS, the majority of the City Council of The City of Hawk Cove, Texas did not adopt a fiscal year 2025-2026 property tax rate; and

WHEREAS, the fiscal year 2025-2026 property tax rate is therefore established pursuant to Texas Tax Code Sections 26.05(b) and (c), and this Order ratifying the same pursuant to Texas Tax Code Sections 26.05(b) and (c) is in the best interest of The City of Hawk Cove, Texas;

NOW, THEREFORE, IT IS ORDERED FOR THE CITY OF HAWK COVE, TEXAS,
PURSUANT TO TEXAS TAX CODE SECTIONS 26.05(b) and (c):

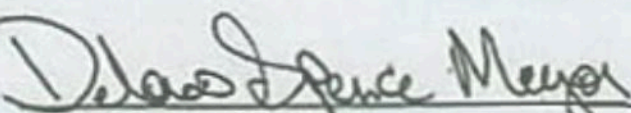
SECTION 1. This Order ratifies the fiscal year 2025-2026 property tax rate for The City of Hawk Cove, Texas, which was the FY 2024-2025 No New Revenue Rate of \$0.774139 /\$100 value; and, pursuant to Texas Tax Code 26.05(c), that rate is the lower of the fiscal year 2025-2026 No New Revenue tax rate of \$1.100487/\$100 and the No-New Revenue Rate of fiscal year 2025-2026 of \$0.774139 /\$100; and further, it provides \$0.129954 /\$100 value for I&S (Interest and Sinking) and \$0.644185/\$100 value for M&O (Maintenance and Operation).

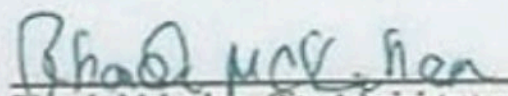
SECTION 2. This Order supersedes all ordinances or parts of ordinances in conflict herewith, to the extent of any such conflict only.

SECTION 3. That if any section, provision, subsection, paragraph, sentence, clause, phrase, or word in this Order or application thereof to any person or circumstance is held invalid by any court of competent jurisdiction, such holdings shall not affect the validity of the remaining portions of this Order.

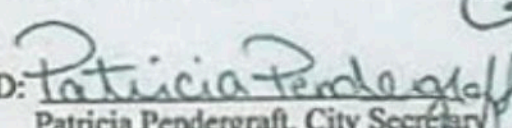
SECTION 4. This Order shall be in full force and effect immediately upon its signature.

RATIFIED, THIS 30th DAY OF September, 2025.


Delores Spence, Mayor
The City of Hawk Cove, Texas


Rhonda McKeen, City Administrator


Ronna L. Hodges, City Attorney

ATTESTED: 
Patricia Pendergraft, City Secretary
The City of Hawk Cove, Texas