

ORDINANCE No. 2021-08-02  
(Adopting FY 2021-2022 Tax Rate)

AN ORDINANCE OF THE CITY OF ALVORD, WISE COUNTY, TEXAS LEVYING THE AD VALOREM TAXES FOR THE YEAR 2021 (Fiscal Year 2021-2022) AT A RATE OF \$0.458239 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF ALVORD AS OF JANUARY 1, 2021, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF ALVORD; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALVORD, WISE COUNTY, TEXAS AS FOLLOWS:

SECTION 1. There be and is hereby levied for the year 2021 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Alvord, and not exempt by the Constitution of the State and valid state laws, a tax of \$0.458239 on each One Hundred Dollars (\$100) assessed valuation of taxable property, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Alvord, a tax of \$0.369000 on each One Hundred Dollars (\$100) assessed value on all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Alvord, not otherwise provided for, a tax of \$0.089239 on each One Hundred Dollars (\$100) assessed value of taxable property within the City of Alvord, and shall be applied to the payment of interest and maturities of all such outstanding debt.
- (c) THIS TAX RATE WILL RAISE LESS TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 7.9 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-31.35.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2021, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2022. There shall be no discount for payment of taxes prior to February 1, 2022. A delinquent tax shall incur all penalty and interest authorized by state law, as follows:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2022 incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2021 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section



6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2020 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2021 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(1), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 3. Taxes are payable at the Wise County Tax Office. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 4. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

SECTION 5. All the ordinances of the City of Alvord in conflict with the provisions of this ordinance be, and the same hereby, repealed and all other provisions of the ordinances of the City of Alvord not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 6. Should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision thereof other than the part thereof decided to be unconstitutional, illegal or invalid.

SECTION 7. This ordinance shall take effect immediately from and after its passage, as the law in such cases provides.

DULY PASSED by the City Council of the City of Alvord, Texas on the 19<sup>th</sup> day of August, 2021.

APPROVED:

CORRECTLY ENROLLED:



Jim Enochs, Mayor



Pam Gregg, TRMC, City Secretary

APPROVED AS TO FORM:



James E. Shepherd, City Attorney



