

CITY OF CRANDALL, TEXAS

ORDINANCE NO. 090820C

AN ORDINANCE OF THE CITY OF CRANDALL, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2020, AND ENDING ON SEPTEMBER 30, 2021, AND FOR EACH FISCAL YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT A RATE OF \$0.76 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2020; DIRECTING THE ASSESSMENT THEREOF TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES AND TO PROVIDE AN INTEREST AND SINKING FUND ON ALL OUTSTANDING DEBTS OF THE CITY; PROVIDING FOR DUE AND DELINQUENT DATES, TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR A LOCATION FOR THE PAYMENT OF TAXES; PROVIDING FOR PENALTY FOR COLLECTION COSTS OF DELINQUENT TAXES; ACCEPTING AND ADOPTING THE 2020 TAX ROLL; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Crandall, Texas ("City Council"), hereby finds that the tax for the fiscal year beginning October 1, 2020 and ending September 30, 2021, thereafter levied for current expenses of the City of Crandall, Texas ("City"), and the general improvements of the City and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, on September 8, 2020, the City Council approved a separate budget for the fiscal year beginning October 1, 2020, and ending on September 30, 2021; and

WHEREAS, the Kaufman County Tax Office ("KCTO") prepared the certified appraisal rolls and rolls under protest of the taxable property of the City for 2020 ("2020 Appraisal Roll"); and

WHEREAS, the City uses the 2020 Appraisal Roll received from the KCTO to calculate the tax rate and rollback tax rate applicable to taxable property in the City; and

WHEREAS, the City desires to adopt the 2020 Appraisal Roll of the City as provided by the KTCO; and

WHEREAS, certified values and rates concerning the 2020 Appraisal Roll by the KTCO are therefore approved; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes ("Tax Rate") have been completed in due and correct time; and

WHEREAS, the City Council adopted the Tax Rate on September 8, 2020, at a regular meeting of the Council; and

WHEREAS, the City Council desires to memorialize the Tax Rate by the adoption of this Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CRANDALL, TEXAS, THAT:

Section 1. FINDINGS INCORPORATED

The recitals set forth above are hereby found to be true and correct and are incorporated into the body of this Ordinance for all purposes as if fully set forth herein.

Section 2. ADOPTION OF TAX RATES

There be and is hereby levied for the year 2020 on all taxable property, real, personal and mixed, situated within the city limits of the City of Crandall, Texas, and not exempt by the Constitution of the state and valid state laws, a tax of \$0.76 on each ONE HUNDRED DOLLARS (\$100.00) assessed value of taxable property and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses of municipal government of the City, a tax of \$0.53 on each ONE HUNDRED DOLLARS (\$100.00) assessed value on all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds of the City not otherwise provided for, a tax of \$0.23 on each ONE HUNDRED DOLLARS (\$100.00) assessed value of all taxable property, within the City, which shall be applied to the payment of such interest and maturities of all outstanding bonds.

Section 3. ESTABLISHMENT OF DUE AND DELINQUENT DATES; PENALTIES

All ad valorem taxes shall become due and payable on October 1, 2020, and all ad valorem taxes for the year shall become delinquent after January 31, 2021. There shall be no discount for payment of taxes prior to said January 31, 2021. If any person fails to pay the ad valorem taxes on or before the 31st of January, 2021, the following penalties shall be payable thereon, to-wit:

During the month of February, six percent (6%); during the month of March, seven percent (7%); during the month of April, eight percent (8%); during the

month of May, nine percent (9%); during the month of June, ten percent (10%); and on or after the first day of July, twelve percent (12%).

Section 4. PROVIDING LOCATION FOR PAYMENT OF TAXES

Taxes are payable in Kaufman, Texas, at the county office of the designated Tax Collector. The County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

Section 5. PROVIDING FOR INTEREST ON DELINQUENT TAXES

All delinquent taxes shall bear the maximum rate of interest per annum as provided by law, in addition to the penalties provided herein.

Section 6. PROVIDING FOR PENALTY FOR COLLECTION COSTS

All taxes for the year 2020 which remain delinquent on July 1, 2021 shall incur an additional penalty of fifteen percent (15%) of the amount of the taxes, penalty and interest due to defray cost of collection.

Section 7. ACCEPTANCE AND ADOPTION OF TAX ROLLS

The 2020 Appraisal Roll, as presented to the City Council and attached to this Ordinance as Exhibit "A," together with any supplement thereto, is hereby accepted and adopted.

Section 8. REPEALER CLAUSE

This Ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Crandall, and this Ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this Ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

Section 9. SAVINGS CLAUSE

The City of Crandall Code of Ordinances remains in full force and effect, save as amended herein.

Section 10. SEVERABILITY CLAUSE

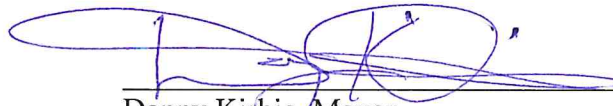
It is the intent of the City Council that each paragraph, sentence, subdivision, clause, phrase or section of this Ordinance be deemed severable, and should such paragraph, sentence, subdivision, clause, phrase or section be declared invalid or unconstitutional for any reason, such declaration of invalidity or unconstitutionality shall not be construed to affect the validity of those provisions of this Ordinance left standing, or the validity of any other ordinances of the City of Crandall.

Section 11. EFFECTIVE DATE

This Ordinance is enacted to authorize the collection of ad valorem taxes for the year 2020-2021 and shall take effect immediately from and after its passage and approval, and it is so ordained.

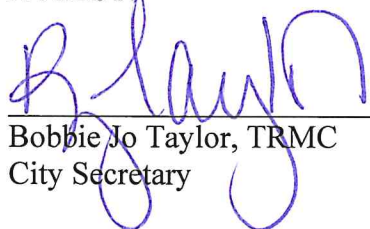
PASSED, APPROVED AND ADOPTED by the City Council of the City of Crandall, Texas, on this the 8th day of September 2020.

THE CITY OF CRANDALL, TEXAS



Danny Kirbie, Mayor

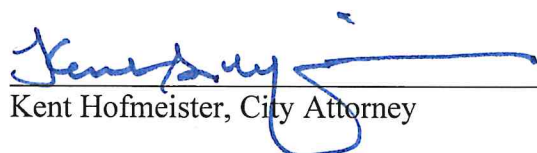
ATTEST:



Bobbie Jo Taylor, TRMC
City Secretary



APPROVED AS TO FORM:



Kent Hofmeister, City Attorney