

**CITY OF FORNEY, TEXAS  
ORDINANCE NO. 21- \_\_\_\_\_**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FORNEY, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2021, AND ENDING ON SEPTEMBER 30, 2022, AND FOR EACH FISCAL YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT A RATE OF \$0.501069 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2021; 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 A PENALTY FOR COLLECTION COSTS OF DELINQUENT TAXES; ACCEPTING AND ADOPTING THE 2021 TAX ROLL; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Forney, Texas (“City Council”), hereby finds that the tax for the fiscal year beginning October 1, 2021 and ending September 30, 2022, thereafter levied for current expenses of the City of Forney, 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 7, 2021, the City Council approved a separate budget ordinance for the fiscal year beginning October 1, 2021, and ending on September 30, 2022; 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 2021 (“2021 Appraisal Roll”); and

**WHEREAS**, the City uses the 2021 Appraisal Roll received from the KCTO to calculate the no new revenue rate and voter approval rate applicable to taxable property in the City; and

**WHEREAS**, the City desires to adopt the 2021 Appraisal Roll as provided by the KCTO; and

**WHEREAS**, certified values and rates concerning the 2021 Appraisal Roll are therefore approved; and thus, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time.

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

**Section 1. FINDINGS INCORPORATED**

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

**Section 2. ADOPTION OF TAX RATES**

There be and is hereby levied for the year 2021 on all taxable property, real, personal and mixed, situated within the City limits of the City of Forney, Texas, and not exempt by the Constitution of the state and valid state laws, a tax of \$0.501069 on each ONE HUNDRED DOLLARS (\$100.00) assessed value of taxable property, which 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 \$0.356015 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 \$0.145054 on each ONE HUNDRED DOLLARS (\$100.00) assessed value on all taxable property within the City, which shall be applied to the payment of such interest and maturities of all outstanding bonds.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.5 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$12.04.

**Section 3. ESTABLISHMENT OF DUE AND DELINQUENT DATES; PENALTIES**

All ad valorem taxes shall become due and payable on October 1, 2021, and all ad valorem taxes for the year shall become delinquent after January 31, 2022. There shall be no discount for payment of taxes prior to said January 31, 2022. If any person fails to pay the ad valorem taxes on or before the 31<sup>st</sup> of January, 2022, 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 Forney, Texas, at the office of the designated Tax Collector. The City 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 2021 that remain delinquent on July 1, 2022, 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 2021 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**

Any provision of any prior ordinance of the City, whether codified or uncodified, which is in conflict with any provision of this Ordinance, is hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City, whether codified or uncodified, which are not in conflict with the provisions of this Ordinance shall remain in full force and effect.

**Section 9. SEVERABILITY CLAUSE**

It is hereby declared to be the intention of the City Council that the words, phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any word, phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining words, phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such unconstitutional word, phrase, clause, sentence, paragraph or section.

**Section 10. EFFECTIVE DATE**

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

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF FORNEY, TEXAS, this the 7<sup>th</sup> day of September, 2021.**

**ATTEST:**

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**Amanda Lewis, Mayor**

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**Dorothy Brooks, TRMC, CMC, City Secretary**

**APPROVED AS TO FORM:**

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**Jon Thatcher, City Attorney**