

**ORDINANCE NO. 722-21**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBREY, TEXAS LEVYING AND ADOPTING AN AD VALOREM PROPERTY TAX RATE FOR TAX YEAR 2021 AT THE RATE OF \$0.525000 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY TO PROVIDE REVENUES FOR CURRENT EXPENSES, INTEREST AND SINKING FUND REQUIREMENTS, AND MAINTENANCE AND OPERATIONS, IN ACCORDANCE WITH STATE LAW; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING DUE AND DELINQUENT DATES, PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A CUMULATIVE REPEALER CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Aubrey, Texas is a Type A General Law municipality acting pursuant to the authority provided to it under state law and the Texas Constitution;

**WHEREAS**, Section 302.001 of the Texas Tax Code permits a Type-A General Law municipality to levy, assess, and collect taxes within the jurisdiction of the City for current expenses;

**WHEREAS**, the City Council of the City of Aubrey wishes, via a record vote, to adopt the proposed tax rate of \$0.525000 for 2021, which is less than the City's 2021 no-new-revenue rate of \$0.525160, greater than the voter-approval rate of \$0.452905, but less than the de minimis rate of \$0.536428. No election is required but the City is required to hold a public hearing on the proposed tax rate pursuant to Section 26.05 of the Texas Tax Code; and

**WHEREAS**, the City Council held a public hearing on the proposed 2021 tax rate on September 21, 2021, and gave all interested persons the opportunity to provide input on the proposed tax rate.

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

**SECTION 1. INCORPORATION OF PREMISES.**

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

## SECTION 2. ADOPTION OF TAX RATE.

That 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 Aubrey, Texas and not exempt by the Constitution of the State and valid State laws, a tax of \$0.525000 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 the municipal government of the City, and for maintenance and operations of the municipal government of the City, a tax of \$0.38919 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds or indebtedness of the City, not otherwise provided for, a tax of \$0.13581 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 maturates of all outstanding bonds and indebtedness.
- (c) **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**
- (d) **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 40.30 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$97.39.**

## SECTION 3. DUE AND DELINQUENT DATES/INTEREST/PENALTIES.

That all ad valorem taxes for the year 2021 shall become due and payable on October 1, 2021 and all ad valorem taxes for said year shall become delinquent if not paid before January 31, 2022. There shall be no discount for payment of taxes prior to January 31, 2022. A delinquent tax shall incur a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1, 2022. Provided, however, a tax delinquent on July 1, 2022, shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Taxes that remain delinquent on July 1, 2022, shall incur an additional penalty of twenty percent (20%) or the maximum rate allowed by law, whichever is higher, of the amount of taxes, penalty,

and interest due in order to defray costs of collection pursuant to the Texas Property Tax Code.

#### **SECTION 4. ENFORCEMENT.**

Taxes are payable to the Denton County Tax Assessor-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.

All taxes shall become a lien upon the property against which assessed, and the city assessor and collector of the City of Aubrey is hereby authorized and empowered to enforce the collections of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Aubrey shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest; and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general funds of the City of Aubrey. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

#### **SECTION 5. CUMULATIVE REPEALER.**

That all provisions of the ordinances of the City of Aubrey, Texas in conflict with the provisions of this Ordinance be and the same are hereby repealed, and all other provisions of the ordinances of the City of Aubrey, Texas not in conflict with the provisions of this Ordinance shall remain in full force and effect.

#### **SECTION 6. SEVERABILITY.**

That should any word, 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 hereof other than the part so decided to be invalid, illegal or unconstitutional.

#### **SECTION 7. EFFECTIVE DATE.**

That this Ordinance shall take effect immediately from and after its passage.

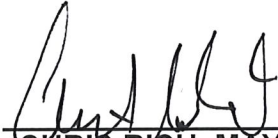
**PASSED AND APPROVED** this, the 28th day of September, 2021.

AYES 5

NAYS 0

ABSTAINED 0

Council Member:	For:	Against:
Erin Allen	<u>✓</u>	_____
Dewayne Brawner	<u>✓</u>	_____
Chuck Fikes	<u>✓</u>	_____
Jeff Perry	<u>✓</u>	_____
Matt Jones	<u>✓</u>	_____

  
\_\_\_\_\_  
CHRIS RICH, MAYOR

ATTEST:

  
\_\_\_\_\_  
JENNY HUCKABEE  
CITY SECRETARY



APPROVED AS TO FORM:

  
\_\_\_\_\_  
PATRICIA ADAMS  
CITY ATTORNEY



# Pilot Point Post-Signal

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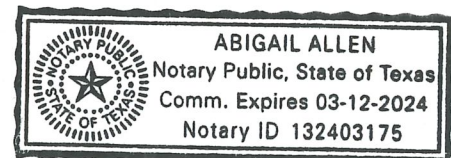
## AFFIDAVIT OF PUBLICATION

The attached notice was published 1 time(s) in the Pilot Point Post-Signal on the following date(s): 10-8-2021.

Kim Fleming  
For the Pilot Point Post-Signal

Subscribed and sworn to me by Kim Fleming this 19 day of October 2021

Abigail A  
Signature  
Notary In and For the State of Texas



ORD 722-21