

CITY OF KRUGERVILLE, TEXAS

ORDINANCE NO. 2021-025

AN ORDINANCE OF THE CITY OF KRUGERVILLE, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2021, AND ENDING ON SEPTEMBER 30, 2022, AT A RATE OF \$0.438701 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; AND PROVIDING A PENALTY FOR COLLECTION COSTS OF DELINQUENT TAXES; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of Krugerville, Texas (“City”), adopt a tax rate for the next fiscal year by September 30, 2021; and

WHEREAS, on September 13, 2021, the City Council of the City of Krugerville, Texas (“City Council”), held a public hearing and discussion on the budget; and on September 29, 2021, held a public hearing and discussion on the tax rate for fiscal year 2021-2022, which were attended by the public; and

WHEREAS, the public hearing notices were published in the City’s official newspaper in accordance with State law; and

WHEREAS, the 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 Krugerville, 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 23, 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 Denton County Tax Office (“DCTO”) uses the Denton County Appraisal District’s 2021 Certified Appraisal Rolls and Rolls Under Protest to calculate City of Krugerville 2021 Tax Rates; and

WHEREAS, the City uses the Tax Rate Recap for 2021 provided by the DCTO to propose the FY21-22 Tax Rate; and

WHEREAS, the City desires to adopt the 2021 Tax Rate as provided by the DCTO and;

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

Section 1. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Krugerville for the 2021-2022 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of **\$0.438701** on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- a) For the maintenance and support of the General Government (General Fund), **\$0.332981** on each \$100.00 assessed value of all taxable property.
- b) For the purpose of creating an Interest and Sinking fund to pay the interest and principal on all outstanding bonds or indebtedness of the City, not otherwise provided for, a tax of **\$0.10572** on each \$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 debts.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

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 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 31st 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 3. 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, per Section 33.07 of the Texas Property Tax Code.

Section 4. All delinquent taxes shall bear the maximum rate of interest per annum as provided by law, in addition to the penalties provided herein.

Section 5. All taxes shall become a lien upon the property against which assessed, and the City Tax Collector, or designee, of the City of Krugerville, is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and Laws of the State of Texas and Ordinances of the City of Krugerville, Texas, and shall, by virtue of the 2021 Appraisal 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 between the General Fund and the Interest and Sinking Fund of the City of Krugerville. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by State Law.

Section 6. The Tax Rate Recap for 2021 Tax Rates, as presented to the City Council and attached to this Ordinance as Exhibit “A,” is hereby accepted and adopted.


Section 7. Any provision of any prior ordinance of the City, whether codified or uncoded, 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 uncoded, which are not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 8. 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 9. This Ordinance shall take effect immediately from and after its passage and the publication of the caption as the law provides.

PASSED AND APPROVED by the City Council of the City of Krugerville, Texas, this 29th day of September, 2021.

SIGNED:


Kristeh Kromer, Mayor Pro Tem

ATTEST:


Sandy Frantz, City Secretary

