

# ORDINANCE #07-2022

## LEVY OF AD VALOREM TAXES

AN ORDINANCE PROVIDING FOR THE LEVY OF AD VALOREM TAXES ON ALL REAL PROPERTY AND PERSONAL PROPERTY SITUATED WITHIN THE CORPORATE LIMITS OF THE CITY OF COMANCHE, TEXAS, FOR THE YEAR 2022, DISTRIBUTING THE SAME ALONG THE VARIOUS FUNDS; PROVIDING FOR PENALTY AND INTEREST FOR FAILURE TO PAY THE TAXES LEVIED WITHIN THE TIME PROVIDED BY LAW; FIXING A LIEN ON REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES; AND REPEALING ALL ORDINANCES FOR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COMANCHE, TEXAS:

Section 1. That there be and there is hereby levied and there shall be collected an ad valorem tax of \$0.586747 on each One Hundred and No/100 (\$100.00) dollars assessed valuation on all real and personal property situated within the corporate limits of the City of Comanche on the first day of January A.D., 2022, and not exempt from taxation by the constitution and laws of the State of Texas, apportioned as follows, wit:

FOR GENERAL FUND EXPENDITURES: \$0.578648 on each One Hundred and No/1—(\$100.00) dollars assessed valuation of such property;

FOR DEBT SERVICE FUND OBLIGATIONS: \$0.008099 on each One Hundred and No/100 (\$100.00) dollars assessed valuation of such property.

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. Also, this year's M & O tax rate is higher than the no-new-revenue maintenance and operations tax rate.

**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% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-44.09.**

Section 2. That all Taxes shall be payable upon receipt of the Tax Statement. If such taxes are not paid in full on or before January 31, 2023, penalty and interest of seven percent (7%) shall be charged and collected; for taxes not paid prior to March 1, 2023, nine percent (9%) shall be charged and collected; for taxes not paid prior to April 1, 2023, eleven percent (11%) shall be charged and collected; for taxes not paid prior to May 1, 2023, thirteen percent (13%) shall be charged and collected; for taxes not paid prior to June 1, 2023, on and after June 1, 2023, fifteen percent (15%) shall be charged and collected for taxes not paid; on and after July 1, 2022, eighteen percent (18%) shall be charged and collected for taxes not paid; on and after

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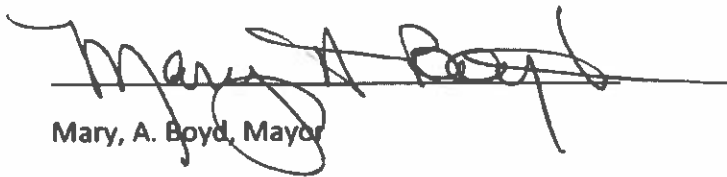
August 1, 2023, an additional one percent (1%) shall be charged and collected for taxes not paid for each additional month until same has been paid; that all taxes remaining delinquent on July 1, 2023, there shall be due an additional penalty of fifteen percent (15%) of the amount of taxes, penalty and interest due for contract attorney's fees.

Section 3. There is hereby fixed on each and every item of taxable property a lien for the purpose of securing the certain payment of the taxes assessed against said item of property, and said lien shall continue to exist against any item of property against which a tax is assessed hereunder until such tax, together with all penalty and interest, shall be paid.

Section 4. That all ordinances and parts of ordinances in conflict herewith be and the same are hereby repealed to the extent of such conflict

PASSED, APPROVED and ADOPTED, by the City Council of the City of Comanche, Texas, at a Called Meeting on the 29<sup>th</sup> day of September 2022.

THE CITY OF COMANCHE, TEXAS

  
\_\_\_\_\_  
Mary, A. Boyd, Mayor

ATTEST:

  
Jim R. Winkelmann, City Administrator



APPROVED AS TO FORM:

  
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James H. Dudley, City Attorney