

CITY OF LAVON, TEXAS
ORDINANCE NO. 2020-09-04

Levy Ad Valorem Tax Rate

AN ORDINANCE OF THE CITY OF LAVON, TEXAS SETTING THE TAX RATE FOR THE 2020 TAX YEAR AT TOTAL RATE OF \$0.478956 PER \$100 OF PROPERTY VALUATION; LEVYING TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021 ON ALL PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF LAVON, TEXAS; PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED OBLIGATIONS OF THE CITY; APPORTIONING EACH LEVY FOR THE SPECIFIC PURPOSE AND PROVIDING FOR COLLECTION OF ALL ANNUAL TAXES PROVIDED BY STATE LAW; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; AND PROVIDING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, the City of Lavon is a Type A general law city created and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City Council of the City of Lavon hereby finds that the tax for the fiscal year beginning October 1, 2020 and ending September 30, 2021, hereinafter levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirement of the budget for the ensuing year; and

WHEREAS, the City Council of the City of Lavon has approved, by a separate ordinance, the budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021; and

WHEREAS, the City Council has complied with all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAVON, COLLIN COUNTY, TEXAS THAT:

Section 1. 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. The City Council levies, approves, and orders to be assessed and collected for Fiscal Year 2020-2021 on all property in the corporate limits of the City of Lavon that is not exempt from taxation, a property (ad valorem) tax rate at \$0.478956 per \$100 of taxable value.

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 3.50% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.20 PER YEAR.

Section 3. For the payment of current expenses to be deposited in the general fund for the purposes of paying maintenance and operation expenditures of the City for the coming year, a tax rate of \$0.285592 on each one-hundred dollars (\$100.00) of assessed value of all taxable property within the City as of January 1, 2020 shall be adopted.

Section 4. For the purpose of paying interest and principle for the redemption of bonds and other long-term debt obligations heretofore legally issued by the City, known as the Debt Service Fund, a tax rate of \$0.193364 on each one-hundred dollars (\$100.00) of assessed value of all taxable property within the City as of January 1, 2020 shall be adopted.

Section 5. The Collin County Tax Assessor-Collector is authorized to assess and collect the property taxes owed to the City by employing the tax rate approved by the City Council. All monies collected and hereby apportioned are set apart for the specific purposes indicated and the funds shall be accounted for in such a manner as to readily show balances at any time.

Section 6. All ad valorem taxes shall become due and payable on October 1, 2020 and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2021. There shall be no discount for payment of taxes prior to February 1, 2021. Payment of taxes shall be dues in one installment except as otherwise required by law. A delinquent tax shall incur all penalty and interest authorized by State L, Section 33.01 of the Property Tax Code.

Section 7. Taxes herein levied and uncollected as of January 31, 2021, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

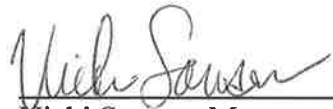
Section 8. Taxes are payable at the Collin County Tax Office. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 9. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

Section 10. It is hereby declared by the City Council that if any of the sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance should be declared unconstitutional or otherwise invalid for any reason, such event shall not affect any remaining sections, paragraphs, sentences, clauses, phrases, words, or provisions of this ordinance.

Section 11. This ordinance shall be in full force and effect immediately upon its passage and approval by the City Council.

DULY PASSED AND APPROVED by the City Council of the City of Lavon, Texas, on this 15th day of September 2020.



Vicki Sanson, Mayor

ATTEST:



Kim Dobbs, City Administrator



RECORD VOTE

<u>COUNCIL MEMBER</u>	<u>VOTED FOR</u>	<u>VOTED AGAINST</u>	<u>ABSENT</u>
John Kell, Place 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mike Cook, Place 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Kay Wright, Place 3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ted Dill, Place 4	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mindi Serkland, Place 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>