

**TOWN OF BARTONVILLE, TEXAS
ORDINANCE NO. XXX-2023**

AN ORDINANCE OF THE TOWN COUNCIL OF THE TOWN OF BARTONVILLE, TEXAS, FIXING AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2023, AND ENDING ON SEPTEMBER 30, 2024, AND FOR EACH FISCAL YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT A RATE OF \$0.173646 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE TOWN AS OF JANUARY 1, 2023; DIRECTING THE ASSESSMENT THEREOF TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR APPROVAL OF THE 2023 TAX ROLLS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Town Council hereby finds that the tax rate for the fiscal year beginning October 1, 2023, and ending September 30, 2024, hereinafter levied for current expenses of the Town and the general improvements of the Town and its property, must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the Town Council has approved by a separate Ordinance adopting the budget for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024; and

WHEREAS, pursuant to Section 26.061 of the Texas Tax Code, the Town Council published all required notices regarding the public hearing concerning the proposed tax rate and all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been completed in due and correct time; and

WHEREAS, the Town Council provided notice of the no-new revenue rate and voter approval rate as required by law; and

WHEREAS, 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 TOWN COUNCIL OF THE TOWN OF BARTONVILLE, TEXAS, THAT:

SECTION 1

All of the above premises are hereby found to be true and correct legislative and factual determinations of the Town of Bartonville and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2

There be and is hereby levied and ordered to be assessed and collected for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024, and for each fiscal year thereafter until otherwise provided, on all taxable property, real, personal, and mixed, situated within the corporate limits of the Town of Bartonville, Texas, and not exempt by the Constitution of the State and valid state laws, a tax rate of \$0.173646 on each One Hundred Dollars (\$100) assessed value of all taxable property within the Town, which shall be apportioned and distributed for the purpose of defraying the current expenses of the municipal government of the Town.

The property tax rate adopted does exceed the no-new revenue rate but does not exceed the voter-approval rate.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR’S BUDGET BY \$117,762 WHICH IS A 12.49 PERCENT INCREASE FROM LAST YEAR’S BUDGET, AND OF THAT AMOUNT \$24,810 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 9.59 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS FOR THE AVERAGE HOMESTEAD BY APPROXIMATELY \$128.33.

SECTION 3

All ad valorem taxes shall become due and payable on October 1, 2023, and all ad valorem taxes shall become delinquent after January 31, 2024. There shall be no discount for payment of taxes prior to said January 31, 2024. If any person fails to pay said ad valorem taxes on or before January 31, 2024, the following penalties shall be payable thereon, to-wit:

- During the month of February 2024, six percent (6%)
- During the month of March 2024, seven percent (7%)
- During the month of April 2024, eight percent (8%)
- During the month of May 2024, nine percent (9%)
- During the month of June 2024, ten percent (10%)
- On or after July 1, 2024, twelve percent (12%)

SECTION 4

Taxes shall be payable at the offices of the Denton County Tax Office. The Town shall have available all rights and remedies provided by law for enforcement of the collection of taxes levied under this Ordinance.

SECTION 5

All delinquent taxes shall bear interest at the rate of twelve percent (12%) per annum, in addition to the penalties.

SECTION 6

The Town Council hereby accepts the 2023 tax rolls of the Town of Bartonville, Texas, based upon the certified appraisal roll and roll under protest as approved by the Appraisal Review Boards of the Denton Central Appraisal District, to be used for the authorized collection of ad valorem taxes for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024.

SECTION 7

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that 2023 taxes and taxes for all subsequent years become delinquent on or after February 1 but not later than May 1 of the year in which they become delinquent, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer, for all taxes delinquent on or after July 1, 2024.

SECTION 8

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the Town further provides that all 2023 taxes and taxes for all subsequent years that become delinquent on or after June 1 of the year in which they become delinquent shall, in order to defray the costs of collection, incur an additional 20% of the delinquent tax, penalty and interest.

SECTION 9

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

SECTION 10

If any section, paragraph, sentence, clause, phrase, or word in this Ordinance, or application thereof by any persons or circumstances is held invalid in any Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and, the Town Council hereby declares it would have passed such remaining portions of the Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 11

The fact that it is necessary that this Ordinance be enacted in order to authorize the collection of ad valorem taxes for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024, requires that this Ordinance shall take effect from and after its passage as the law in such cases provides.

DULY PASSED, APPROVED, AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF BARTONVILLE, TEXAS, BY A VOTE OF _____ TO _____ ON THIS 19th DAY OF SEPTEMBER 2023.

| Vote on Motion | For | Against |
|-----------------------------|------------|----------------|
| Matt Chapman, Mayor Pro Tem | | |
| Jim Roberts, Place 1 | | |
| Clay Sams, Place 3 | | |
| Keith Crandall, Place 4 | | |
| Margi Arens, Place 5 | | |

APPROVED:

Jaclyn Carrington, Mayor

ATTEST:

Shannon Montgomery, TRMC, Town Secretary