

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF MANSFIELD, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE TAX YEAR 2024 (FISCAL YEAR 2024-2025) AT A RATE OF \$0.645000 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2024, TO PROVIDE REVENUES FOR THE PAYMENT OF CURRENT EXPENDITURES 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; PROVIDING A SAVINGS CLAUSE; AND DECLARING AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Mansfield hereby finds that the tax rate for the fiscal year beginning October 1, 2024, and ending September 30, 2025, 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 requirements of the budget for the ensuing year; and,

WHEREAS, the City Council has approved by a separate Ordinance adopting the budget for the fiscal year beginning on October 1, 2024, and ending on September 30, 2025; and,

WHEREAS, all statutory, constitutional, and charter requirements concerning the levying and assessing of ad valorem taxes have been complied with; and,

WHEREAS, the City Council approved a motion in the form of “I move to approve and adopt a tax rate of \$0.645 cents for the City of Mansfield, said rate being less than the No New Revenue Rate and less than the Voter Approval Rate,” demonstrating the City Council is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

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

SECTION 1.

That there be and is hereby levied for the tax year 2024 (fiscal year 2024-2025) on all taxable property, real, personal, and mixed, situated within the limits of the City of Mansfield, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.645000 on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

(a) For the purpose of defraying the current expenditures of the municipal government of the City, a tax of \$0.421871 on each One Hundred Dollars (\$100.00) assessed value on all taxable property.

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

(b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds of the City, not otherwise provided for, a tax of **\$0.223129** 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 maturities of all outstanding bonds.

SECTION 2.

That all ad valorem taxes shall become due and payable on October 1, 2024, and all ad valorem tax for the year shall become delinquent after January 31, 2025. There shall be no discount for payment of taxes prior to January 31, 2025. A delinquent tax shall incur all penalty and interest authorized by law (33.01 Texas Tax Code), to wit: 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 of the year in which it becomes delinquent.

Provided, however, a tax delinquent on July 1 incurs 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, 2025, incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due; such additional penalty is to defray costs of collection due to contract with the City's Tax Collection Attorney pursuant to Section 33.07 of the Texas Tax Code and are in addition to the other penalties and interest which are due and owing according to law.

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all 2024 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 twenty percent (20%) of the delinquent tax, penalty and interest. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

That a tax imposed on tangible personal property that becomes delinquent on or after February 1, 2024, shall incur an additional penalty of twenty percent (20%), to defray costs of collection, pursuant to the authority granted by Section 33.11 of the Texas Tax Code, on the later of the date the tax becomes subject to the outside attorney collection contract of Section 6.30 of the Texas Tax Code or 60 days after the date the taxes become delinquent. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

SECTION 3.

Taxes are payable at 100 E. Weatherford, Room 102C, Fort Worth, Texas 76196-0301 at the office of the Tarrant County Tax Assessor-Collector. The County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 4.

That the City Manager, or designee, is hereby directed to notify the tax assessor-collectors of Tarrant, Johnson and Ellis counties of the ad valorem tax rate adopted by the City in this Ordinance before September 30, 2023. That the tax rolls, as presented to the City Council, together with any supplement thereto as a result of the calculation done by the tax assessor in accordance with Section 26.09 of the Texas Tax Code, be, and the same are hereby approved.

SECTION 5.

That such taxes, penalty and interest shall be and become a lien upon the property on which the taxes are levied, as prescribed by the Charter of the City of Mansfield, Texas, and the laws of the State of Texas, and such lien shall be and is hereby made a paramount, first and superior lien to all other liens whatsoever on the property on which said taxes are levied

SECTION 6.

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

SECTION 7.

The fact that it is necessary that this Ordinance be enacted in order to authorize the collection of ad valorem taxes for the tax year 2024, this Ordinance shall take effect from and after its passage as the law in such cases provides.

DULY PASSED ON THE FIRST AND FINAL READING BY THE CITY COUNCIL OF THE CITY OF MANSFIELD, TEXAS THIS 9TH DAY OF SEPTEMBER, 2024.

Michael Evans, Mayor

ATTEST:

Susana Marin, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Ashley Dierker, City Attorney