

Ordinance No. \_\_\_\_\_

AN ORDINANCE PROVIDING FOR THE LEVY AND COLLECTION OF AN ANNUAL AD VALOREM TAX ON ALL PROPERTY, REAL, PERSONAL AND MIXED, SITUATED WITHIN THE TERRITORIAL LIMITS OF THE CITY OF FORT WORTH, TEXAS, AND ALL PERSONAL PROPERTY OWNED IN SAID CITY OF FORT WORTH, TEXAS, ON JANUARY 1, 2021, EXCEPT SUCH PROPERTY AS MAY BE EXEMPT FROM TAXATION BY THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS; AND APPROVING THE TAX ROLL; AND PROVIDING FOR A PENALTY; AND PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION AND FINAL PASSAGE THEREOF

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS:

SECTION 1.

That there is hereby levied, adopted and shall be collected by the City of Fort Worth, Texas, as provided by law, an annual ad valorem tax for the year 2021, at the rate of \$0.7325 on every one hundred dollar (\$100.00) valuation on all property, real, personal and mixed, situated in, and all personal property owned in, the City of Fort Worth, Texas, on January 1, 2021, liable under the law to taxation and not exempt therefrom by the Constitution and laws of the State of Texas. The ad valorem tax rate is divided into a maintenance and operation levy of \$0.5850 for general fund operations and a debt levy of \$0.1475 for servicing outstanding debt obligations.

SECTION 2.

That the debt portion of the tax levy, which is hereinbefore made, is to provide for the payment of interest and to create a redemption fund to discharge and pay principal and interest on any general obligations due or owing by the City of Fort Worth, Texas, and shall not be taken as an addition to levies for the same purpose in the respective ordinances authorizing and creating such obligations, but the levy hereinbefore made is made pursuant to and for the purpose of carrying out and complying with the provisions of said prior ordinances. The General Debt Service Fund shall receive payment of twenty and fourteen hundredths percent (20.14%) of the current taxes collected.

SECTION 3.

That the taxes provided for herein are levied upon all taxable property, real, personal and mixed, situated in, and all personal property owned in, the City of Fort Worth, Texas, as assessed, valued and

described in the assessment tax rolls and the tax books of the City of Fort Worth, Texas, for the year 2021, and any supplemental assessments thereof, as the same have been or shall be presented to the City Council of the City of Fort Worth, Texas, by the Assessor and Collector of Taxes of said City of Fort Worth, Texas.

SECTION 4.

That, because the total amount of revenue generated from taxes to fund maintenance and operations will be greater than last year and because the tax rate does not exceed the no-new-revenue maintenance and operations rate, the following statement is made as required by Section 26.05 of the Texas Tax Code:

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 .91% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.57.

SECTION 5.

That the taxes provided for herein are due on receipt of a tax bill and are delinquent if not paid before February 1, 2022. Unless otherwise specifically set forth by law, failure to send or receive the tax bill shall not, however, affect the validity of the taxes, penalty or interest herein imposed, the due date, the existence of a tax lien, or any procedure instituted to collect such taxes, penalty or interest.

SECTION 6.

That if a person pays one-half of the taxes required to be paid by virtue of this Ordinance before December 1, 2021, he or she may pay the remaining one-half of such taxes without penalty or interest at any time before July 1, 2022.

SECTION 7.

(a) That a delinquent tax incurs 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, 2022. However, a tax delinquent on July 1, 2022, 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.

(b) That if a person who exercises the split payment option provided by Section 6 above fails

to make the second payment before July 1, 2022, the second payment is delinquent and incurs a penalty of twelve percent (12%) of the amount of the unpaid tax.

SECTION 8.

That in addition to the penalty set out above, a delinquent tax accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. Said interest of one percent (1%) per month shall be added to said taxes in the event the payment thereof shall become delinquent as above set forth, and said interest shall attach on the first day of each month thereafter until the taxes shall have been paid, which interest and the penalty provided for above shall be and become a part of said taxes and be payable as such.

SECTION 9.

That a tax that becomes delinquent on or after February 1, 2022, but not later than May 1, 2022, and that remains delinquent on July 1, 2022, shall incur an additional penalty of twenty percent (20%) of the amount of the delinquent tax, penalty and interest to defray costs of collection. Such twenty percent (20%) penalty and collection procedures are imposed pursuant to Sections 6.30 and 33.07 of the Texas Property Tax Code and are in addition to the other penalties and interest which are due and owing according to law.

SECTION 10.

That a tax that becomes delinquent on or after June 1, 2022, under Section 26.07(f), 26.15(e), 31.03, 31.031, 31.032, 31.04, or 42.42 of the Texas Tax Code shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty, and interest due, to defray costs of collection, pursuant to Section 33.08 of the Texas Property Tax Code. Such additional penalty is in addition to the other penalties and interest which are due and owing according to law.

SECTION 11.

That a tax imposed on tangible personal property that becomes delinquent on or after February 1, 2022, shall incur an additional penalty of twenty percent (20%), to defray costs of collection, pursuant to Texas Property Tax Code Section 33.11, 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 12.

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 Fort Worth, 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 13.

That staff is directed to notify the assessor of the tax rate adopted herein, which the assessor shall use in calculating the tax imposed on each property included on the City's appraisal roll, which tax amounts the assessor shall enter in the appraisal roll and submit to the City for approval, all in accordance with Texas Property Tax Code Section 26.09, and that the appraisal roll with amounts so calculated, entered and submitted is hereby approved.

SECTION 14.

That should any part, portion, section or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, sections or parts of sections of this ordinance, which provision shall be, remain and continue to be in full force and effect.

SECTION 15.

That all ordinances for which provisions have heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

SECTION 16.

That this ordinance shall take effect and be in full force and effect from and after the date of its passage and publication as required by the Charter of the City of Fort Worth, and it is so ordained.

APPROVED AS TO FORM AND LEGALITY:

ATTEST:

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Sarah Fullenwider, City Attorney

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Ronald Gonzalez, Acting City Secretary

Adopted: September 21, 2021  
Effective: September 21, 2021