

**ORDINANCE NO. 1968**

**AN ORDINANCE LEVYING TAXES FOR THE TAX YEAR 2012 FOR THE CITY OF EULESS, TEXAS; PROVIDING FOR CERTAIN EXEMPTIONS THEREFROM; ENACTING PROVISIONS INCIDENT AND RELATING TO THE SUBJECT AND PURPOSE OF THIS ORDINANCE; PROVIDING A SEVERABILITY CLAUSE; REPEALING CONFLICTING ORDINANCES; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, on August 28, 2012, the City Council held a public hearing on the proposed budget for the Fiscal Year 2012-13; and

**WHEREAS**, the City Council has approved, by a separate ordinance adopted on August 28, 2012, an annual budget for the fiscal year beginning October 1, 2012, and ending September 30, 2013 (tax year 2012); and

**WHEREAS**, the City Council finds that an ad valorem tax must be levied to provide the revenue requirements of the budget for tax year 2012; and

**WHEREAS**, the City Council held public hearings on the proposed tax rate on August 28, 2012, and September 4, 2012, and complied with all other statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes; and

**WHEREAS**, all citizens and interested persons were given an opportunity to be heard regarding the proposed budget and the proposed tax rate;

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

**SECTION 1.**

The City of Euless, Texas does hereby adopt and levy the following tax rate for tax year 2012 and for each tax year thereafter until otherwise ordained:

\$0.35513	for the purposes of maintenance and operation
\$0.11487	for the payment of principal and interest on debt of the City
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\$0.47000	Total tax rate

The above tax rate shall be assessed and collected on each One Hundred Dollars (\$100.00) of assessed value of all taxable property, real, personal and mixed, situated within the corporate limits of the City of Euless on January 1, 2012, and not exempt from taxation by the Constitution and statutes of the State of Texas. The tax so levied and assessed shall be apportioned to the accounts and funds in the amounts as set forth in the annual budget of the City adopted for the fiscal year.

**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 7.31 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$9.74.**

**SECTION 2.**

There shall be exempted from the assessed valuation of all residential homesteads for which proper application shall have been made, an amount equal to twenty percent (20%) of the assessed value of such residential homestead. The exemption shall be granted to any such residential homestead and improvements qualifying for same as provided by law.

**SECTION 3.**

The sum of thirty-five thousand dollars (\$35,000) of the assessed valuation of residence homesteads of residents of the City of Euless who are sixty-five (65) years of age or older shall be exempted from all ad valorem taxes herein levied by the City.

**SECTION 4.**

There shall be exempted from the assessed valuation of all residential homesteads of disabled veterans for which proper application shall have been made a portion of such valuation in accordance with the following schedule as allowed by the Texas Property Tax Code, Section 11.22:

<b>An exemption of up to:</b>	<b><u>For a disability rating of</u></b>	
	<b>at least:</b>	<b>But not greater than</b>
\$5,000 of the assessed value	10%	30%
\$7,500 of the assessed value	31%	50%
\$10,000 of the assessed value	51%	70%
\$12,000 of the assessed value	71% and over	

**SECTION 5.**

The taxes levied by this Ordinance shall be due and payable on October 1, 2012, and shall become delinquent on February 1, 2013. Except as provided in Section 7 below, payment of such tax is due in one full installment. Taxes shall be payable at the office of the Tarrant County Tax Collector. There shall be no discount for taxes paid prior to January 31, 2013.

## **SECTION 6.**

If the tax is unpaid after January 31, 2013, such tax will become delinquent and penalty and interest will attach and accrue as provided by Section 33.01 of the Texas Property Tax Code.

## **SECTION 7.**

A person who pays one-half of the taxes before December 1, 2012, may pay the remaining one-half of the taxes without penalty or interest before July 1, 2013, as provided and authorized by Section 31.03 of the Texas Property Tax Code.

## **SECTION 8.**

As provided by Section 33.07 of the Texas Property Tax Code, in the event the taxes become delinquent and remain delinquent on July 1, 2013, and in the event such delinquent taxes are referred to an attorney for collection, an additional penalty in the amount of the compensation to be paid in connection with the collection of the delinquent taxes as specified in the contract with the attorney shall be added as collection costs to be paid by the taxpayer.

## **SECTION 9.**

The Tarrant County Tax Collector is hereby authorized to collect the taxes levied under this Ordinance. The City and Tarrant County shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

## **SECTION 10.**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

## **SECTION 11.**

All ordinances or parts of ordinances in conflict herewith are repealed to the extent of conflict only.

**SECTION 12.**

This ordinance shall become effective from and after its date of passage.

**PRESENTED AND APPROVED ON FIRST AND FINAL READING** at a regular meeting of the Euless City Council on the 11th day of September 2012, by a vote of \_\_\_\_ ayes, \_\_\_\_ nays, and \_\_\_\_ abstentions.

**APPROVED:**

\_\_\_\_\_  
Mary Lib Saleh Mayor

**ATTEST:**

\_\_\_\_\_  
Kim Sutter, TRMC City Secretary

**APPROVED AS TO FORM AND LEGALITY:**

\_\_\_\_\_  
Wayne K. Olson City Attorney