

ORDINANCE NO. 1185

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF CANYON, TEXAS, FIXING THE AD VALOREM TAX RATE AND PROVIDING FOR THE LEVYING OF AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF CANYON, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 AT THE RATE OF \$0.39286 PER ONE HUNDRED DOLLARS (\$100.00), AND FOR DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE; AND PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF

WHEREAS, the City Commission hereby finds that the tax for the fiscal year beginning October 1, 2023 and ending September 30, 2024, thereafter 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 Commission approved on August 23, 2023 a separate Budget Ordinance for the fiscal year beginning October 1, 2023 and the 2023 assessments as equalized and approved by the Board of Directors of the Potter-Randall County Appraisal District, which assessments were delivered to the said Board of Directors by Chief Appraiser Jeffrey Dagley for the Potter-Randall County Appraisal District; and,

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Canyon, Texas in accordance with such Budget and the Texas Tax Code; 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 CITY COMMISSION OF THE CITY OF CANYON, TEXAS:

SECTION 1.

That, the findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2.

That, there is hereby levied and ordered to be assessed and collected for the Maintenance and Operations of the municipal government of the City of Canyon and to provide an Interest and Sinking Fund for the Fiscal Year 2023-2024, upon all property, real, personal, and mixed within the corporate limits of said City on January 1, 2023 subject to taxation, a tax of \$0.392860 on each one hundred dollar (\$100.00) valuation on said property, said tax being levied and apportioned to the specific purposes hereinafter set forth:

- a. For the maintenance and operations support of the general government (General Fund), \$0.37907 on each \$100.00 of taxable valuation of property; and,
- b. For the Interest and Sinking Fund, \$0.01379 on each \$100.00 of taxable valuation of property.
- c. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE¹.
- d. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$26.37².

SECTION 3.

That, the taxes assessed and levied hereby are payable any time after the approval and publication of this Ordinance, and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 4.

That, a delinquent tax shall incur the maximum penalty and interest authorized by Section 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 1st of the year in which it becomes delinquent.

1. Texas Tax Code, Section 26.05 (b)(1)(A)

2. Texas Tax Code, Section 26.05 (b)(1)(B)

Provided, however, a tax that is delinquent on July 1st of the year in which it becomes delinquent shall incur 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 1st of each year in which they become delinquent shall incur an additional penalty of twenty percent (20%) of the amount of taxes, penalty and interest due; such additional penalty is to defray the costs of collection as authorized by Section 6.30, Texas Property Tax Code.

All taxes shall become a lien upon the property against which assessed, and the Randall County Tax Assessor Collector as the collector for the City of Canyon is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real, personal, or mixed, for the payment of said taxes, penalty and interest, and, the penalty and interest collected from such delinquent taxes shall be apportioned to the General Fund of the City.

SECTION 5.

That, taxes are payable at the office of the Randall County Tax Assessor-Collector. The Randall County Tax Assessor-Collector shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 6.

That, the tax roll, as presented to the City Commission, together with any supplements thereto, is hereby accepted.

SECTION 7.

That, the City Commission held a public hearing to obtain comments and recommendations from Canyon taxpayers, ratepayers, residents, businesses, and other interested persons specifically on the City's proposed ad valorem (property) tax rates for Fiscal Year 2023-2024.

In compliance with the Truth-in-Taxation requirements, the required public "Notice of 2023 Tax Year Proposed Property Tax Rate of City of Canyon" was published in the Canyon Newspaper on August 20, 2022 and the notice was published on the City of Canyon Internet Website's Homepage.

The required public hearing on the proposed 2023 ad valorem (property) tax rate for the City of Canyon was held by the City Commission on August 28, 2023 at Canyon City Hall located at 301 16th Street, Canyon, TX 79015.

SECTION 8.

That, all provisions of any ordinance in conflict with this Ordinance are hereby repealed; but, such

repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent prosecution from being commenced for any violation occurring prior to the repeal of the ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 9.


That, should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. The City hereby declares that it would have passed this Ordinance, and each section, subsection, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 10.

That, this Ordinance shall become effective immediately from and after its passage.

PASSED, APPROVED, AND ADOPTED, on this the 28th day of August 2023, at a regular meeting of the City Commission of the City of Canyon, Texas, which meeting was held in compliance with the Open Meetings Act, Tex Gov't Code, §551.001, et.seq. at which meeting a quorum was present and voting.

CITY OF CANYON, TEXAS



Gary Hinders, Mayor

ATTEST:


Gretchen Mercer, City Secretary



	For	Against
Mayor Gary Hinders	X	
Mayor Pro-Tem Jones	X	
Commission Lyons		X
Commissioner Cranmer	X	
Commissioner Potter	X	