

**ORDINANCE No. 17-0907B**

**AN ORDINANCE OF THE CITY OF WILMER, TEXAS LEVYING AD VALOREM TAXES FOR 2017 AT \$0.5029 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING FOR AN INCREASE IN TAXES FOR MAINTENANCE AND OPERATIONS; PROVIDING FOR THE TAX RATE TO DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$82.00; PROVIDING DUE AND DELINQUENT DATES; PENALTIES AND INTEREST; PROVIDING A HOMESTEAD EXEMPTION; PROVIDING AN OVER 65 EXEMPTION; PROVIDING A ONE PERCENT HOMESTEAD EXEMPTION; PROVIDING A DISABLED PERSON EXEMPTION; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE.**

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

**SECTION 1.** There be and is hereby levied for the year 2017 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Wilmer, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$50.29 cents (\$0.5029) on each one hundred dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows: \$0.161891 for interest and sinking fund requirements of the municipal government of the City; and \$0.341009 for maintenance and operations of the municipal government of the City

**SECTION 2. THIS TAX RATE WILL INCREASE THE TOTAL TAX REVENUE OF THE CITY OF WILMER FROM PROPERTIES ON THE TAX ROLL IN THE PRECEDING YEAR BY 54.49 PERCENT**

**SECTION 3. THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**SECTION 4. "THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 1.20 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$82.00.**

**SECTION 5.** All ad valorem taxes shall become due and payable on October 1, 2017, and all ad valorem taxes for the year 2017 shall become delinquent after January 31, 2018. If

any person fails to pay the ad valorem taxes on or before the 31st day of January 2018, the penalties and interest authorized by law shall incur, to wit:

(a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent 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.

(b) Provided, however, a tax delinquent on July 1, 2018 incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2017 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2017 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or 60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2017 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

**SECTION 6.** Taxes are payable to the Dallas County Tax Assessor-Collector, Records Building, Dallas, Texas. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 7.** The tax rolls as presented to the City Council, together with any supplement thereto are hereby approved.

**SECTION 8.** In accordance with the Texas Tax Code, the City hereby continues an exemption of \$6,000 on residence homestead property for those who have attained the age of 65 years prior to January 1, 2017; an additional one percent (1%) optional homestead exemption, and an exemption of \$6,000 on disabled residence homestead property for those who have certified disabled prior to January 1, 2017.

**SECTION 9.** That all ordinances of the City of Wilmer in conflict with the provisions of this ordinance be, and the same are hereby, repealed.

**SECTION 10.** This ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

DULY PASSED by the City Council of the City of Wilmer, Texas on the 7<sup>th</sup> day of September, 2017.

APPROVED:

  
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CASEY BURGESS, MAYOR

ATTEST:

  
\_\_\_\_\_  
PATSY PATTEN  
CITY SECRETARY

APPROVED AS TO FORM:

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MICHAEL HALLA, CITY ATTORNEY

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