

CITY OF JOSEPHINE, TEXAS
ORDINANCE NO. 2024-08-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOSEPHINE, COLLIN COUNTY AND HUNT COUNTY, TEXAS, LEVYING THE AD VALOREM TAXES FOR THE TAX YEAR 2024 (FISCAL YEAR 2024-2025) AT A RATE OF \$0.468097 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF JOSEPHINE AS OF JANUARY 1, 2024, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF JOSEPHINE; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council, upon full consideration of the matter, 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 CITY COUNCIL OF THE CITY OF JOSEPHINE, COLLIN COUNTY AND HUNT COUNTY, TEXAS, THAT:

SECTION 1. There is hereby levied and shall be assessed for the tax year 2024 on all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Josephine, Collin County and Hunt County, Texas, and not exempt by the Constitution of the State and valid State Laws, a tax of \$0.468097 on each \$100 assessed valuation of taxable property apportioned and distributed as follows:

(a) For the purpose of defraying the current expenditures of the municipal government of the City of Josephine, a tax of \$0.356623 on each and every \$100 assessed value on all taxable property for Maintenance and Operations and;

(b) For the purpose of defraying the current debt for the City of Josephine, a tax of \$0.111474 on each and every \$100 assessed value on all taxable property for Interest & Sinking Fund.

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 7.54 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

SECTION 2. All ad valorem taxes shall become due and payable on October 1, 2024, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2025. There shall be no discount for payment of taxes prior to February 1, 2025. A delinquent tax shall incur all penalty and interest authorized by law, 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, 2025, 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 2024 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 2023 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 2024 and taxes for future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 25.15(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 3. 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 4. The tax roll as presented to the City Council, together with any supplements thereto, be and the same are hereby approved.

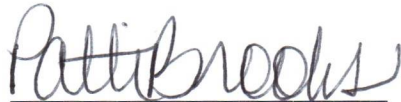
SECTION 5. Should any word, sentence, paragraph, subdivision, clause, phrase, or section of this ordinance, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance which shall remain in full force and effect.

SECTION 6. All ordinances of the City of Josephine, Collin County and Hunt County, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed; provided, however, that all other provisions of said ordinances not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 7. This ordinance shall take effect immediately from and after its passage, as the law and charter in such cases provide.

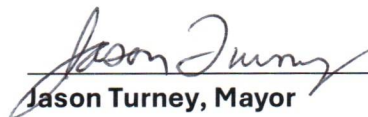
DULY PASSED by the City Council of the City of Josephine, Texas, on the 20th day of August 2024.

ATTEST:



Patti Brooks, City Secretary

APPROVED BY:



Jason Turney, Mayor

